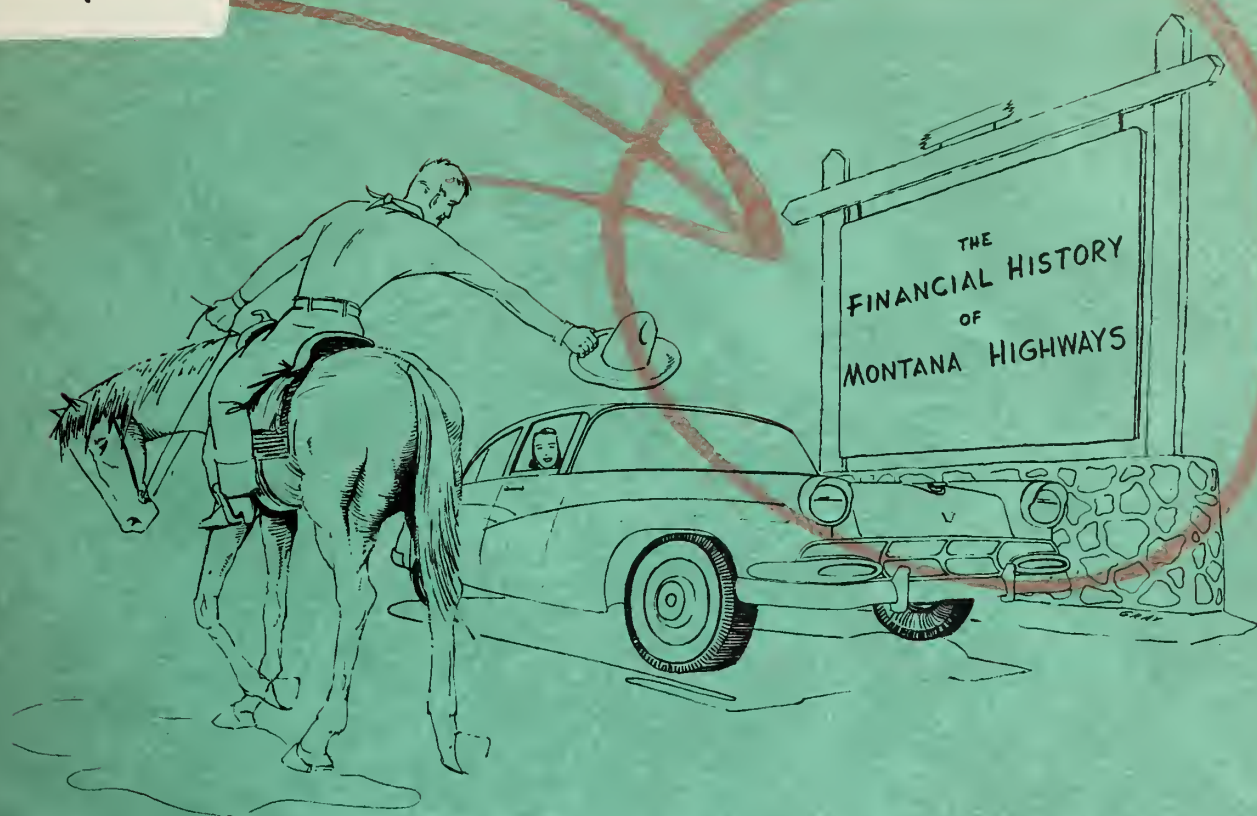


H3h



A REPORT TO THE MONTANA FACT FINDING COMMITTEE ON HIGHWAYS

DECEMBER 1956

Montana State Library



3 0864 1006 2285 4

HISTORICAL ANALYSIS OF TAXATION
FOR HIGHWAY PURPOSES
IN MONTANA

A REPORT TO THE MONTANA FACT FINDING
COMMITTEE ON HIGHWAYS, STREETS
AND BRIDGES

Prepared By
Daniel J. Shea
Statistician
Montana State Highway Department



Digitized by the Internet Archive
in 2012 with funding from
Montana State Library

<http://archive.org/details/historicalanalys3154shea>



STATE OF MONTANA
HIGHWAY COMMISSION

HELENA

January 3, 1957

Mr. Wm. L. Hall
Executive Director
Montana Fact Finding Committee
on Highways, Streets and Bridges
Helena, Montana

Dear Mr. Hall:

Transmitted herewith is a report entitled "Historical Analysis of Taxation for Highway Purposes in Montana."

The scope of the report is explained in the introductory chapter. The purpose of the report is twofold: first, to provide information concerning the historical development of Montana's highways with emphasis on former financial problems peculiar to Montana; second, to provide a collection of statistical data that may be used as a basis for any fiscal plan that might be formulated for Montana's highways.

Acknowledgment is due the employees of the Planning Survey Division of the State Highway Department; the several State officials who were consulted, especially Miss Virginia Walton of the State Historical Society; and others too numerous to mention, for their advice and cooperation during the preparation of the report.

Respectfully yours

A handwritten signature in cursive script, reading "Daniel J. Shea".
Daniel J. Shea
Statistician

TABLE OF CONTENTS

CHAPTER	PAGE
I. INTRODUCTION.....	1
Nature and Scope of the Report.....	1
The Place of Highway Transportation in the Economy of the State.....	3
The Complementary Relation of Highways and Traffic.....	6
The Highway Finance Problem in Montana.....	7
II HISTORY OF ROAD DEVELOPMENT AND EVOLUTION OF HIGHWAY POLICY IN THE STATE TO 1913.....	10
Early American Road Development and Highway Policy.....	10
Early Transportation in Montana.....	12
The Good Roads Movement.....	26
The Good-Roads Movement in Montana, 1897-1913...	27
The Influence of the Motor Vehicle on the Early Highway Policy.....	45
III HIGHWAY POLICY AND FINANCE 1913 - 1926.....	48
The Transition Period.....	48
The State Highway System - Construction and Finance.....	49

CHAPTER		PAGE
	Local Road Finance.....	66
IV	THE NATURE AND DEVELOPMENT OF HIGHWAY-USER	
	TAXES.....	70
	Recognition of Highway-user Taxation.....	70
	Motor Vehicle Registration and License Taxes...	72
	Motor Fuel Taxes.....	83
	Motor Vehicle Use Tax and Gross Vehicle Weight	
	Fees.....	100
	Drivers Licenses.....	105
	Total Highway User Revenue.....	110
	Other Sources of Revenue for Highways in Montana..	112
	Motor Carrier Taxes.....	112
V	A SURVEY OF RECEIPTS AND EXPENDITURES FOR HIGHWAYS	
	FOR EACH OF THE MAJOR GOVERNMENTAL LEVELS.....	116
	State Highways.....	116
	County Roads.....	130
	City Street Finance.....	138
	Federal Aid.....	144
	Total Receipts For all Streets, Roads and	
	Highways.....	153

TABLE	PAGE
18. Receipts for Montana County Administered	
Roads, 1905-1955	133
19. Road Expenditures of Montana Counties, 1931-1955 .	136
20. Road Fund Receipts of all Incorporated Cities in	
Montana, 1937-1955	139
21. Road Expenditures of all Incorporated Cities in	
Montana, 1937-1955	142
22. Total Federal Contributions on Montana Highways .	149
23. Status of Federal Aid Funds and State Matching	
Funds in Montana, June 30, 1956	152
24. Estimated Amounts of Federal Vehicle and Automotive	
Products Taxes Paid by Montana Highway Users .	153
25. Total Receipts for all Streets, Roads, and Highways	
in the State of Montana, 1937-1955	155
26. Total Expenditures for all Streets, Roads and	
Highways in the State of Montana, 1937-1955 . .	157
27. Comparison of Property Taxes and User Taxes of	
Highways, 1937-1955	158
28. Allocations with Earnings-Credit Analysis	168
29. Tax Schedule Derived from Incremental Analysis . .	172

LIST OF CHARTS

CHART		PAGE
1.	Comparison of Motor Fuel Tax Collections and Refunds	97
2.	Gross Vehicle Weight Fees	102
3.	Construction Price Index	127
4.	Comparison of Responsibility of Allotments and 1955 Taxation in Montana	171

MAPS

Early Roads and Trails in Montana	16
1914 State Highway System	51

LIST OF TABLES

Table	PAGE
1. Historical and Projected Trends	8
2. Highway Mileage in Montana	9
3. Public-Road Mileage and Expenditures in Montana in 1904	24
4. Montana Mileage of Public Roads, 1909	29
5. Road and Bridge Receipts, 1913	39
6. Total Receipts and Expenditures for all Roads in Montana, 1921.	54
7. Registrar's Administration Expense	78
8. Collection and Administrative Expenses of the Fuel Tax	95
9. Fuel Tax as a Measure of Highway Use	99
10. Receipts from Gross Vehicle Weight and Use Tax . . .	105
11. Highway Patrol Receipts and Expenditures	108
12. Total Highway User Revenue	111
13. State Motor-Carrier Receipts	115
14. Receipts for State Administered Highways	117
15. Future State Highway Debt Service Requirements . . .	122
16. Cost of State Government and State Highway Commission Compared	125
17. Expenditures for Montana State Administered Highways	129

CHAPTER	PAGE
Total Expenditures for all Streets, Roads and Highways.....	154
VI THEORY OF HIGHWAY TAXATION	
Introduction.....	159
Assignment of Highway User and Non-highway User Cost Responsibility.....	161
Assignment of User Cost Responsibility.....	164
Montana's Solution.....	168
APPENDIX	173

CHAPTER I

INTRODUCTION

I NATURE AND SCOPE OF THE REPORT

The basic purpose of this historical analysis of taxation for Highway purposes in Montana is to develop factual data concerning the financing of highways.¹ It is intended to provide information for evaluation of present and former methods of highway finance and basic data for the development of a future fiscal program for Montana highways.

From the standpoint of taxation, the history of roads in Montana can be conveniently divided into three periods. Prior to 1913 roads were supported entirely by property and other general taxes. Chapter II therefore, is a treatment of the historical development of highways up to 1913 with emphasis on financial aspects.

In 1913 user taxes were introduced into the State tax structure but property taxes remained the main source of revenue for roads up to 1926. In Chapter III it is proposed to trace the history of road development and the evolution of highway financial policy during the 1913-1926 transition period from the property tax to the user tax. This will be

¹As used in this report, highways is a generic term including highways, roads, streets, and bridges, whether under jurisdiction of the State, Counties, or Cities, unless otherwise indicated by the context.

largely a descriptive historical presentation because finance data for the period are not readily available and also because cost allocations between the highway user and non-user were not seriously considered until the benefit concept for highway taxation emerged with Initiative measure No. 31 in 1926.

After 1926 user taxes were being used extensively. This system, with some revisions of tax rates, but no important substantive changes, has remained in effect to the present. In Chapter IV, therefore, each of the highway user taxes is discussed and evaluated. The nature and incidence of the taxes, the changes in laws, and the methods and problems of administration are discussed briefly. The revenues produced and the disposition of proceeds are also indicated.

Chapter V contains a statistical survey of receipts and expenditures for highways for each of the major Governmental levels. Such a survey is useful in evaluating the past allocation of financial responsibility between highway users and general taxpayers. It also gives an indication of the changing relationships between the several governmental levels at various stages in the evolution of highway financial policy.

Chapter VI is an evaluation of the past and present methods of assigning cost responsibility for highways. Various theories based on benefit and cost principals for both the highway user and non-user are explained. Montana uses three of these methods, namely, the earnings credit,

the gross-ton mile and the incremental method in assigning highway cost responsibility. The results of each of these methods are pointed out and compared.

To complete the factual picture, additional data are given in the appendices. These include detailed statistical information for individual counties and cities; a series of financial tables for all states, providing a ready reference for comparison of the major aspects of highway fiscal policy in the several states.

II The Place of Highway Transportation in the Economy of the State

The year 1955 is the peak year thus far in automobile and truck registration, the total reaching over 330,000 or 22,000 more than in 1954. These vehicles are operating on approximately 73,000 miles of roads and streets, which is by far the most comprehensive transportation network in the State.

Highway transportation provides essential movement of people and goods, in addition, it has, itself, become a major element of the economy. According to 1955 figures highways are responsible directly or indirectly for 23 percent of the total labor force within the State. This is broken down into the

various job components as follows:²

<u>Type of Service</u>	<u>Number of Jobs</u>
Motor Vehicle Parts and Tire Manufacturing	16
Crude and Refined Petroleum	2,248
Sales and Service	9,989
Federal, State, County and Local Roads	3,597
Truck Drivers and Other Employers	45,183
Bus Employees (Common Carriers)	425
Taxi Employment	<u>309</u>
Total	61,767

<u>1955 Estimates³</u>	<u>Amount and Percent</u>
Population	618,000
Labor Force	264,000
Percent of Population	42.7
Highway Transport Industries	62,000 ³
Percent of Population	10.03
Percent of Labor Force	23.48

²Highway transport figures from 1955 Edition of Automobile Facts and Figures by (Automobile Manufacturing Association.) p. 64

³Population and labor force for 1955 are estimates based on 1950 U. S. Bureau of Census figures.

All the primary industries of the State to some extent depend on our highways. But it is of interest to note that the highways in Montana are directly responsible for the existence of the third largest industry in the State, namely the Tourist Industry.⁴ This industry could not possibly exist in its present capacity without the highways.⁵ During the decade of the thirties and down to and including 1941, Montana's tourist industry was becoming well established. The four war years from 1942 to 1945 dealt this industry a severe blow, the year 1944 realizing only some \$6,520,000 or roughly one-fourth of the average annual tourist business from 1935 to 1941. With the cessation of hostilities, people began traveling and spending. In the first postwar year, 1946 about two million tourists visited the State and left close to \$54 million with the owners and operators of hotels, motels, and tourist cabins, eating places, filling stations, retail establishments and souvenir shops. Since 1946, tourist expenditures have continued to rise until in 1955 it is estimated that they totalled almost \$90,000,000. Thus, good roads over the State are essential

⁴Montana's Production 1951, by Professor Roy J. W. Ely-1950 figures:

1. Agriculture	\$450,000,000
2. Minerals	103,000,000
3. Tourist	70,000,000
4. Lumber	33,000,000

⁵Based on American Automobile Association's report that 85% of American tourists use automobiles and the other 15% travel by other means.

for continued economic expansion and prosperity.

III The Complementary Relation of Highways and Traffic

Traffic has expanded sharply along with increased weight of vehicles, higher average speeds, and heavier axle loads with the final result of a serious deterioration of inadequately designed highways. A major portion of our streets and highways are obsolete, under maintained, and unsafe. Hence our road improvement programs have failed to keep pace with a growth in traffic which required far more capacity of our road plant. It is clear that the State is paying a high price for poor roads, both in terms of higher transportation costs, and in terms of human lives.

Despite the state of our roads, traffic is growing rapidly. As Table 1 indicates, in Montana in 1955 there were 1.9 persons per vehicle compared with 1945 figures of 3.0 persons per vehicle and in the 1930's, 4 persons per vehicle. On a National scale, the proportion of families owning cars is up from just over 50 percent in the mid-thirties, to about 70 percent now, and 9 percent of all families now own two or more cars as against 4 percent at the end of World War II. If the nation remains reasonably prosperous and past trends in car ownership and use continue, there will be one-third more cars on the road in 1965

and they will be traveling more miles.⁶ In Montana by 1965 there should be 423,000 private vehicles which is a 28 percent increase over 1955. Consequently we need to make provisions not only for today's traffic, but also for a one-third increase in the number of vehicle-miles traveled on our highways by 1965.⁷

IV The Highway Finance Problem in Montana

Montana has encountered some special problems with respect to financing its roads. They have been stated in various ways but may be summed up in this statement: "Montana is the third largest State in area, but only 43rd in population."⁸ Since a large part of highway revenues come from registration fees and motor fuel taxes, which are influenced significantly by population, Montana's population problem has aggravated her already acute problem of financing roads. In the 30-year period from 1920 to 1950, the total increase in population for Montana was 7.7 percent. Total national increase during the same period

⁶National figures are from "America's Road Problem" by the Economic Research Department of Chase Manhattan Bank, New York, July, 1955.

⁷Projected vehicle miles in Montana for 1965 amount to 3,428,950,000 compared to 2,560,828,000 for 1955. This is a 33.9 percent increase.

⁸Population Rank: 1900 - 43rd 1910 - 40th
 1920 - 39th 1930 - 39th
 1940 - 40th 1950 - 43rd

was 42.6 percent. Between 1920 and 1930 census, Montana was the only State in the union to lose population. Since 1925, Montana has enjoyed small increases in population, 3.6 percent between 1930 and 1940, and 5.9 percent between 1940 and 1950. It is estimated that the increase has been 6.3 percent since 1950 through 1955. Assuming no major change in the economic development of the State, large increases in population are unlikely. From 1955 to 1965 a 9.3 percent increase is expected.

This sparse population is scattered fairly evenly throughout the State in farms and in towns and cities, not one of which exceeded 40,000 population, according to the last census.⁹ As a result of this situation automobile registrations are relatively small which in turn results in the low use of the extensive system of roads required for land service, general community activities and for intercity mobility. As Table 1 shows in 1955 the population is estimated at 628,000 and 330,000 vehicles traveling on approximately 73,000 miles of roads. Even though less costly roads are required for such light traffic, the cost per vehicle-mile tends to be high.

⁹The 1950 census gave Butte, in 1940 the largest city in the State, a population of 33,251, making it second in size to Great Falls, with 39,214 and followed by Billings's 31,834 and Missoula, 22,485. Nine other cities in the State had a population over 5,000 in 1950.

Table 1.

HISTORICAL AND PROJECTED TRENDSMONTANA

Year	Population	Index 1955 Base	Private Registrations	Index 1955 Base	Persons Per Vehicle	Highway Use Of Motor Fuel	Index 1955 Base	Average Gals. Per Vehicle	Index 1955 Base	Gallons Per Person	Index 1955 Base	Vehicle Miles (000)
1925	534,885	85.2	94,656	28.7	5.7	(Thousand Gallons) 27,909	12.1	294.8	42.0	52.2	14.2	309,860
1926	530,796	84.5	103,958	31.5	5.1	35,254	15.2	339.1	48.3	66.4	18.0	389,245
1927	526,706	83.9	112,735	34.2	4.7	43,206	18.7	383.3	54.6	82.0	22.2	478,874
1928	540,813	86.1	126,035	38.2	4.3	57,637	24.9	457.3	65.2	106.6	28.9	637,646
1929	524,466	83.5	140,387	42.5	3.7	59,183	25.6	421.6	60.1	112.8	30.6	655,571
1930	538,702	85.8	135,168	41.0	4.0	60,620	26.2	448.5	63.9	112.5	30.5	670,936
1931	540,315	86.0	127,166	38.5	4.2	62,218	26.9	489.3	69.7	115.2	31.2	688,863
1932	539,922	86.0	109,132	33.1	4.9	56,002	24.2	513.2	73.1	103.7	28.1	619,720
1933	541,032	86.2	110,245	33.4	4.9	57,599	24.9	522.5	74.5	106.5	28.9	637,646
1934	545,067	86.8	128,336	38.9	4.2	75,584	32.6	589.0	83.9	138.7	37.6	834,830
1935	550,220	87.6	149,712	45.4	3.7	80,959	35.0	540.8	77.1	147.1	39.9	896,290
1936	554,021	88.2	167,150	50.7	3.3	93,760	40.5	560.9	79.9	169.2	45.9	1,037,135
1937	553,865	88.2	173,892	52.7	3.2	94,760	40.9	544.9	77.6	171.1	46.4	1,047,379
1938	551,820	87.9	171,326	51.9	3.2	93,486	40.4	545.7	77.8	169.4	45.9	1,034,575
1939	554,951	88.4	180,319	54.6	3.1	103,906	44.9	576.2	82.1	187.2	50.8	1,149,812
1940	558,000	88.9	191,032	57.9	2.9	109,723	47.4	574.4	81.8	196.6	53.3	1,213,832
1941	543,000	86.5	198,732	60.2	2.7	117,731	50.8	592.4	84.4	216.8	58.8	1,300,901
1942	518,000	82.5	175,227	53.1	3.0	94,319	40.7	538.3	76.7	182.1	49.4	1,042,257
1943	485,000	77.2	160,809	48.7	3.0	75,287	32.5	468.2	66.7	155.2	42.1	832,269
1944	469,000	74.7	157,347	47.7	3.0	77,626	33.5	493.3	70.3	165.5	44.9	857,877
1945	477,000	76.0	156,885	47.5	3.0	88,298	38.1	562.8	80.2	185.1	50.2	975,675
1946	514,000	81.8	175,049	53.1	2.9	126,237	54.5	721.2	102.8	245.6	66.6	1,395,651
1947	531,000	84.6	193,383	58.6	2.7	140,969	60.9	729.0	103.9	265.5	72.0	1,559,544
1948	542,000	86.3	215,793	65.4	2.5	152,369	65.8	706.1	100.6	281.1	76.2	1,685,024
1949	569,000	90.6	240,467	72.9	2.4	163,536	70.6	680.1	96.9	277.9	77.9	1,807,945
1950	591,024	94.3	259,283	78.6	2.3	176,755	76.3	681.7	97.1	299.1	81.1	1,953,912
1951	588,000	93.6	271,200	82.2	2.2	194,929	84.2	718.8	102.4	331.5	89.9	2,156,217
1952	591,000	94.1	276,872	83.9	2.1	200,639	86.6	724.7	103.3	339.5	92.1	2,217,677
1953	618,000	98.4	295,908	89.7	2.1	229,335	99.0	775.0	110.4	371.1	100.7	2,535,220
1954	628,000	100.0	307,948	93.3	2.0	221,569	95.7	719.5	102.5	352.8	95.7	2,437,137
1955	628,000	100.0	329,959	100.0	1.9	231,557	100.0	701.8	100.0	368.7	100.0	2,560,828
1956	633,809	100.9	339,247	102.8	1.87	240,292	103.8	708.3	100.9	379.1	102.8	2,658,193
1957	639,619	101.8	348,534	105.6	1.83	249,028	107.5	714.5	101.8	389.3	105.6	2,752,892
1958	645,428	102.8	357,822	108.4	1.81	257,763	111.3	720.3	102.6	399.3	108.3	2,850,199
1959	651,238	103.7	367,110	111.3	1.77	266,499	115.1	725.9	103.4	409.2	111.0	2,947,513
1960	657,047	104.6	376,397	114.1	1.74	275,234	118.9	731.2	104.2	418.8	113.6	3,044,823
1961	662,857	105.5	385,685	116.9	1.72	283,969	122.6	736.3	104.9	428.4	116.2	3,139,575
1962	668,666	106.5	394,973	119.7	1.69	292,705	126.4	741.0	105.6	437.7	118.7	3,236,887
1963	674,476	107.4	404,260	122.5	1.67	301,440	130.2	745.6	106.2	446.9	121.2	3,334,199
1964	680,285	108.3	413,548	125.3	1.64	310,175	133.9	750.0	106.9	455.9	123.7	3,428,950
1965	686,095	109.2	422,836	128.1	1.62	318,911	137.7	754.2	107.5	464.8	126.1	3,526,260
1966	691,904	110.2	432,123	131.0	1.60	327,646	141.5	758.2	108.0	473.5	128.4	3,623,572
1967	697,714	111.1	441,411	133.8	1.58	336,381	145.3	762.0	108.9	482.1	130.8	3,720,379
1968	703,523	112.0	450,670	136.6	1.56	345,117	149.0	765.7	109.1	490.5	133.0	3,815,632
1969	709,333	112.9	459,986	139.4	1.54	353,852	152.8	769.2	109.6	498.8	135.3	3,912,945
1970	715,142	113.9	469,274	142.2	1.52	362,588	156.6	772.6	110.1	507.0	137.5	4,010,257
1971	720,952	114.8	478,562	145.0	1.50	371,323	160.4	775.9	110.6	515.0	139.7	4,107,568
1972	726,761	115.7	487,849	147.9	1.49	380,058	164.1	779.0	111.0	522.9	141.8	4,202,319
1973	732,571	116.6	497,137	150.7	1.47	388,794	167.9	782.0	111.4	530.7	143.9	4,299,630
1974	738,380	117.8	506,425	153.5	1.46	397,259	171.6	784.4	111.8	538.0	145.9	4,394,380
1975	744,190	118.5	515,712	156.3	1.44	406,265	175.4	787.7	112.2	545.9	148.1	4,491,692
1976	750,000	119.4	525,000	159.1	1.43	415,000	179.2	790.4	112.6	553.3	150.1	4,589,004

* Source: Montana Highway Planning Survey. Projections were compiled by the Highway Fact Finding Committee

This is particularly true where frost penetration and snow removal enhances construction and maintenance costs, as in Montana. Hence, because of the immense area of Montana the vast mileage of its public highways and the comparative sparsity of its population, our physical highway burden is relatively great.

Montana rural highway mileage totaled 71,360 miles in 1955 of which 5,751 miles, or 8.06 percent, were on the State Highway System. Although the 3,971 miles of secondary rural highways are not under State jurisdiction, the State constructs them and then turns them over to the counties to maintain. Table 2 shows the most recent break-down of all highway, road and street Mileage in Montana.¹⁰

Table 2*

System	Unsurfaced	Gravel	Hard Surfaced	Total
Primary Rural	309	171	5,251	5,731
Secondary Rural	649	2,229	1,093	3,971
Other State Systems Rural	1	14	5	20
Local Rural	<u>48,368</u>	<u>12,731</u>	<u>539</u>	<u>61,638</u>
Sub-total	49,327	15,145	6,888	71,360
Primary Municipal	3	1	161	165
Secondary Municipal	2	14	37	53
Other State Systems Municipal			4	4
Local Municipal	<u>337</u>	<u>474</u>	<u>532</u>	<u>1,343</u>
Sub-total	342	489	734	1,565
Total all Roads	49,669	15,634	7,622	72,925

* Of the 5,896 miles on the Primary System 1,249 miles are on the Interstate network.

¹⁰Table 2 is from Montana's 1955 Federal Aid Road Log

CHAPTER II

HISTORY OF ROAD DEVELOPMENT AND EVOLUTION OF HIGHWAY POLICY IN THE STATE TO 1913

The significance of road development within the United States may be summed up by a statement from "The Highways for Survival Committee."¹

Road building in the United States changed the face of the entire Continent. The result is today's network of 3,366,000 miles of public highways and streets.

This face-lifting job, which is continuing, marked the transition from the leisurely horse-and-buggy era to the Automobile Age. The effects have been revolutionary, exerting profound social and economic changes in the American way of life.

With the dawn of the atomic age, with all that it may unfold in war or peace, this revolution can be expected to continue. And the nation's highways, already obsolete in terms of modern needs, must be increased and improved to meet present and future demands.

I Early American Road Development and Highway Policy

Early local road building was accomplished by volunteer or free labor. If a road passed through or near a person's property it was customary for him to offer his services. This method of constructing and maintaining roads was sufficient as long as everybody contributed his share. However,

¹ Highways For Survival Committee, (Robinson-Hannagen Associates, Inc., 420 Lexington Ave, New York, 17, N.Y.)

it soon became necessary for the local governments to pass laws that required men to work a certain number of days or to pay a tax in lieu of labor. This system soon became inadequate since evasion was easy and it promoted graft among the road supervisors.

During this era most intercommunity roads were financed through tolls on the traveler. These toll roads were constructed and operated by private companies and operated under governmental franchise.

With the rapid expansion of civilization at the beginning of the Nineteenth Century the local governments and private enterprise were finding it increasingly more difficult to supply adequate roads. Between 1800 and 1830, the Federal Government inaugurated a comprehensive program of internal improvements. This program provided for the construction of roads and canals to link the rapidly growing settlements in the West with the centers of commerce in the East.

After 1835 the Nationalists were replaced by the Sectionalists and as a result the Federal Government withdrew from participation in the development of roads. Except for a few years prior to the Civil War the Federal Government did not re-enter the field of road building until 1916.

After the Civil War the nation concentrated on building railroads. It was believed that this was the solution for intercommunity roads and since they would be financed largely out of private capital it would no longer be necessary to levy high taxes for the costly expenditures of these roads. Hence, the science of road building was dormant for several decades while the railroads were expanding into the new territories of the country.

Although it appeared that a solution had been reached for the construction of intercommunity roads, local access roads were still considered the sole responsibility of local governments in the United States.²

II Early Transportation in Montana

The history of highways in the State of Montana dates back to the Lewis and Clark expedition in 1805. In fact, the history of the highways parallels the history of the development of the State, just as the development of transportation parallels the entire history of civilization. The pattern of the Montana highway system had its origin in primitive Indian

²Richard M. Zettel, An Analysis of Taxation for Highway Purposes in California - 1895-1946, Chapter II. pp. 3-4

trails, rutted wagon tracks and cow paths. In the early days of the Montana territory there were only a few widely scattered and unimproved military routes connecting the Army posts. The progressive development of these few roads into the 73,000 miles existing today is an accomplishment of which Montana can be proud, yet the present highway system is not good enough to keep pace with the rapidly expanding road use.

No permanent centers of population to speak of appeared in the future Treasure State prior to the "sixties". Although Montana was not settled until the "sixties," it had been the mecca of fur traders and trappers ever since Lewis and Clark returned to "The States" in 1806. Great fur trading posts had been established on all the rivers and from down the streams of the State gathering in the furs. Although many trails existed for man and horse, there were no roads proper at this period, either within the State or leading to it from the outside. By far the larger number of traders and trappers reached the scene of their labors by way of the Missouri River. This stream was the great highway leading to Montana in the days of the fur trade. Steamboats appeared on the Missouri as early as 1832, but not until 1859 were they built with sufficiently shallow draft to reach Fort Benton. In 1860 the Chippewa reached Fort Benton, the head of navigation on

the Missouri. With the discovering of gold in Montana the passenger and freight business of the river increased by leaps and bounds. Fort Benton soon became the most important shipping point in the territory.³

The great river had done its part in opening up the West, but little by little it was forced to give way to the better methods of transportation. The railroad in the West was the greatest enemy of the river. The path of the railroad followed the river valley gradually reaching points along the river and destroying all river trade below these points. The final blow was dealt in 1887 when the Great Northern reached Helena. The last commercial boat left Fort Benton in 1890. The railroad triumphed and extended its lines in all directions, and the river, unable to compete with the rapid, flexible means of the locomotive, was placed in the background. In 1902 Congress passed an act abolishing the Missouri River Commission, thus abandoning the river as a commercial highway.⁴

³For Early Transportation in Montana see, Helen Fitzgerald Sanders - History of Montana, Chapter VI.

⁴Ibid

Early Trails and Roads in Montana

Gold had been found in Montana as early as 1852; gradually excitement and interest spread until between 1862 and 1864 fever height was reached. People came from every direction. Soon important centers of population sprang up, such as Bannack, Virginia City and Helena. Many others centers of population quickly sprang into existence, while individuals or small groups, were to be found in every valley and along every stream.⁵ This new and enlarged population was relatively permanent. After the mines were once in full production other industries sprang up. These people needed food and clothing, together with tools and machinery. Old method of travel were discarded. The newcomers arrived in great caravans. Time being an important element, the shortest routes were sought. Safety received little consideration. These routes which promised to get the gold seekers to their destination in the shortest time, and which were also adapted to travel by wagon, were followed. After many experiments and many failures, a few main routes of travel came to be followed to the exclusion of others.

⁵History of the Montana State Highway Department,
1913-1942 p.2



Thus the main "emigrant roads" to Montana were:⁶

The Mullan Road. Perhaps the most famous, certainly the best constructed, wagon road in the early history of Montana was built in 1859 - 1861 by Captain John Mullan for the Federal government. It connected the head of navigation of the Missouri at Fort Benton with the head of navigation of the Columbia at Walla Walla, Washington. Its course, in Montana, ran from Fort Benton south-westward through the territory of present Chouteau, Cascade, and Lewis and Clark Counties to the vicinity of Helena. On the way it crossed Sun River, Dearborn River, and Little Prickly Pear Creek. Keeping a little west of Helena, the road crossed the Rockies through what is now called Mullan's Pass. Thence it proceeded down the valley of Little Blackfoot Creek and Hellgate River, westward and north-westward through Powell, Granite, Missoula, and Mineral Counties, leaving the State by the valley of the St. Regis River. This road was 625 miles long and its cost was \$230,000 or slightly under \$400 per mile. By 1866 the Mullan Road had deteriorated to the extent that westward travel over the road was extremely difficult. In a joint memorial, Congress was

⁶The names of all the routes and trails and their description were taken from Early Emigrant Roads and Trails into Montana, by Frank Harmon Garver, (From the files of The Montana Historical Library, Helena, Montana)

petitioned to appropriate \$75,000 to reconstruct the road and bridges for a length of about 200 miles. It was estimated that reconstruction of the road would cut freight charges in half. Thus, this road was a vital supply route to the early Montana settlers as well as being one of the great "emigrant trails".

The Northern Overland Trail. This route was also called "Captain Fisk's Route." In 1862 the Federal government appropriated \$5,000 for the object of opening a wagon road from St. Paul to Fort Benton. Accordingly, a semi-official expedition was organized under the command of James L. Fisk, Captain and Quartermaster in charge. Fisk made the trip from St. Paul to Fort Benton in 1862 and marked out the route. He was accompanied by about 125 emigrants. Thereafter, the journey was repeated annually for several years and a large number of emigrants took advantage of the military escort to make the trip to the Montana mines.

This Northern Overland trail followed the north bank of the Missouri to the mouth of the Milk River. Thence it proceeded along the northern bank of that stream to about the center of the present county of Valley County, where it crossed to the southern bank. On the Western border of Valley County the trail crossed again to the north bank of the Milk River. From there it continued across the present county of Blaine

to about the site of Havre in Hill County. From Havre, the route led southwestward to Fort Benton.

Bozeman's Trail. The territory of Montana came into existence in 1864 by separation from the Territory of Idaho. In the Governor's message to the First Territorial Legislature, the need for direct road connections was emphasized. However, the only direct action taken toward roads by that first legislative assembly was to grant charters to some thirty-five old toll bridge, ferry and wagon road companies. Thus, the operation and maintenance of practically all main-traveled roads at that time were in the hands of private owners, who were able to profit from lack of legislation creating free public roads and bridges. However, in 1865 Congress took action to establish a post road to serve the new mining camps.

This route left the Oregon Trail at Red Buttes on the Platte River and ran northwestward through Fort Laramie, Fort Reno, Fort Phil Kearney (all in Wyoming) to Montana. It entered the present Big Horn country near the source of the Little Big Horn, followed down the valley of that stream until it turned west to the Big Horn, which it reached at Fort C. H. Smith. From there it ran westward to the vicinity of Bridger, Carbon County, where it joined Bridger's Trail, the two routes proceeding together northwestward to the Yellowstone and down

the same to the mouth of the Shields River. Here they separated, the Bozeman route continuing in a westward direction, via Bozeman Pass, to Bozeman. This trail was laid out by James M. Bozeman, and was named in his honor.

Bridger's Trail. This trail was named for Jim Bridger, the famous frontiersman and scout who led the first party over its course. This route branched off from the transcontinental "Oregon Trail" at a point on the north fork of the Platte River, just east of Independence Rock, Wyoming, and proceeded northward across several tributaries of the Big Horn River, and entered Montana just west of the Pryor Mountains. From this point (in Carbon County) the trail led northwestward, reaching Clark's Fork of the Yellowstone near the present town of Bridger, where it was joined by the Bozeman Trail, which came in from the East. From the location of the present town of Bridger, the trail ran to Yellowstone River, which it reached at the mouth of Bridger Creek (Sweet Grass County); thence it proceeded up to the Yellowstone to the mouth of Shields River; thence up the Shields River and a western branch of the same, through Bridger Pass of the Bridger Ranch, down Bridger Creek, through Bridger Canyon to Bozeman. From Bozeman a well marked road led southwestward to Virginia City and Bannack.

The Corrine Wagon Road. The Corinne wagon road was an early stage and freight route which entered Montana from the south. It received its name from Corinne, Utah, the station on the Union Pacific Railroad which was nearest to Montana and therefore the southern terminal of the road. At this point passengers and freight destined for Montana were unloaded. From Corinne the route ran northward through Utah and Idaho, via Fort Hall, to Montana. A short distance south of this state the road divided: the western route entering Beaverhead County through Sheep Creek basin, while the eastern route entered south of Monida, or where the Oregon Short Line now enters. At Williams Junction, a few miles north of Monida, this eastern road divided, one branch proceeding down Red Rock Creek, and across Horse Prairie Creek to Bannack, the other branch turning to the northeast, led to the head of Black Tail Deer Creek, past the site of the later-day town of Dillon, on northwestward to Bald Mountain in Beaverhead County. From Bannack, an extension ran northward to Deer Lodge City, and another northwestward to Hellgate by way of the Bitter Root Valley. From Virginia City another extension ran northward past Helena to Mullan's road north of that town. This route from the south was safer than either the Bridger or Bozeman trails since the latter ran directly through the Indians's hunting grounds.

The Yellowstone Wagon Road. This road began at Fort Union, situated at the mouth of the Yellowstone River, and proceeded along the southern bank of that stream to the mouth of the Big Horn, where it crossed to the north bank of the Yellowstone, which it continued to follow until the mouth of the Shields River was reached. At this point the wagon road left the river and proceeded in a southwestward direction to a junction with the Bridger route, west of Bozeman. The Yellowstone wagon route was a very dangerous one and was not used as much as the previous routes described. It sprang into existence only because the river did not lend itself to successful steamboat navigation.

The Salmon River Trail. Another early road into Montana led from Lemhi on the Salmon River, in Idaho, across the Rockies via Lemhi Pass, into Beaverhead County by the valley of Horse Prairie Creek. This road connected with a branch of the Corinne wagon road which ran north to Bannack. Although one of the least important of the emigrant roads into Montana, still the Salmon River trail was the road taken by many miners from Boise, Florence, Lewiston, and Elk City, Idaho.

Graham's Wagon Road. The most important of the wagon roads of the sixties which were entirely within the limits of the State was Graham's wagon road. This road was laid out from

Fort Benton to Gallatin City which was situated at the Three Forks of the Missouri. While Mullan's road was west of the Missouri River, Graham's was east of it. On its way south, this road crossed Highwood, Belt Mountain, and Deer Creeks, Conferedate Gulch, and Twelve Mile Creek. A little south of Gallatin City, it formed a junction with the main road from Bozeman to Virginia City. Graham's road was considered as a continuation of the Missouri River as far as freight and passenger transportation were concerned.

Needs for Reform.

The early settlers sought quick fortunes and were content with the construction of trails, roads and bridges which were temporary or make-shift in character. As a result communities and farming areas were cut off from communication with markets and sources of supplies when the roads became impassible. The realization of the necessity for some definite road building and maintenance plan for free public roads in the Territory of Montana was steadily growing and finally led to a legislative enactment of 1869. The Fifth Legislative Assembly in Montana Territory placed public road building and maintenance into the hands of the counties and county commissioners. It also provided for a tax of one mill on the dollar and a per capita tax of \$3.00 per person for support of the public roads.

Table 3*

Mileage and Expenditures

Montana

Public-road Mileage and Expenditures in Montana in 1904.

County	Miles of public roads		Expenditures in money and labor on roads				
	Total of all public roads	Sur-faced with gravel	Property Tax		Labor Tax		
			Road levy per \$100	Amount of tax	Number of men subject to tax	Value of tax at \$2 per poll	Total property and labor tax
(Cents)							
Beaverhead	700	-	15	\$16,231	778	\$ 1,556	\$ 17,787
Broadwater	500	-	20	3,649	650	1,300	4,949
Carbon	1,200	-	30	10,578	1,500	3,000	13,578
Cascade	1,250	-	20	18,000	3,000	6,000	24,000
Chouteau	1,556	-	10	2,643	3,000	6,000	8,643
Custer	1,100	-	15	6,982	1,449	2,898	9,880
Dawson	425	-	10	6,062	1,200	2,400	8,462
Deer Lodge	200	-	15	688	450	900	1,588
Fergus	2,000	-	20	14,000	2,500	5,000	19,000
Flathead	1,000	-	30	23,410	4,000	8,000	31,410
Gallatin	2,000	-	25	20,000	2,200	4,400	24,400
Granite	300	-	25	5,813	445	890	6,703
Jefferson	235	-	20	11,343	1,230	2,460	13,803
Lewis and Clark	1,150	20	20	10,049	243	486	10,535
Madison	2,000	25	30	18,600	1,800	3,600	22,200
Meagher	415	-	10	3,233	600	1,200	4,433
Missoula	700	-	20	17,115	4,000	8,000	25,115
Park	500	-	20	7,021	738	1,476	8,497
Powell	600	-	20	6,215	494	988	7,203
Ravalli	276	10	30	17,000	2,000	4,000	21,000
Rosebud	1,000	-	15	5,985	500	1,000	6,985
Silver Bow	125	-	5	54,276	10,000	20,000	74,276
Sweet Grass	400	10	20	5,755	1,100	2,200	7,955
Teton	617	-	20	10,322	700	1,400	11,722
Valley	1,500	-	10	3,000	1,500	3,000	6,000
Yellowstone	670	-	20	10,767	1,600	3,200	13,967
Total	22,419	65		\$308,737	47,677	\$95,354	\$404,091

*Source: Bulletin 390, U. S. Department of Agriculture.
(Courtesy of U. S. Bureau of Public Roads' Library.)

Certain counties were also permitted to levy taxes for bridge purposes. At the same time, several toll franchises were rejected and it was declared a misdemeanor to collect tolls on any part of the Mullan Road.⁷

The advent of the railroads created a major change in the transportation system throughout the State. Paradoxically, the railroads increased the need for adequate roads in many instances. This resulted from the fact that new cities were built at strategic points along the railroad, and settlers moved on to the farm land adjacent to the railroad. The railroads provided a means of getting the produce and livestock to the eastern and western markets, which, in turn encouraged the cultivation of new land and the raising of livestock. More and better roads were needed to serve the new farms and ranches and to connect them with shipping points along the railroad.

Construction planning, location studies and structural design were not considered as components of these early road-building operations. The men merely went to work at turning in material from the edges on to a central portion, thus forming a ditch and grade. Where bridges or culverts were necessary, they were installed in a manner deemed satisfactory at the time.

The situation was greatly enhanced from 1906 to 1921,

⁷History of the Montana State Highway Department 1913-1941, P.6

when new lands were opened for homesteading. This was a period of adequate rainfall, good crops, and high prices. As a result there was a great influx of homesteaders into the State. From 1906 to 1921, the population increased from 325,000 to 584,000. This tremendous increase in population and development put a great strain on the ability of the counties to provide the necessary road and bridge facilities.

III The Good Roads Movement

The people throughout the Nation were aroused to the need of road improvement by the good-roads movement which spread over the Nation shortly before the turn of the Twentieth Century. The need for improved roads was first brought to the attention of the people by students of government who sought revision of the outmoded laws which continued a medieval system of road management and finance. Local governments employing amateur road administrators had long been responsible for the construction of roads. The members of the community had for many years been obligated under a system of poll taxes to "work out the road tax" by performing the work themselves or by receiving credit for the services of labor, horses, wagons, and equipment, or money payments in lieu thereof. While taxes on land and other property had replaced the obligation to "work out the road tax" to a considerable extent by 1890,

poll taxes payable in money continued to supplement property taxes in many states.⁸

The good-roads movement reached the proportions of a crusade after 1890. The campaign received its original impetus from those who would derive benefit from the movements of the public roads. Bicycle manufacturers were apparently the instigators. Active local support was obtained by sponsoring cyclist clubs and disseminating articles on roads in periodicals published in the interests of the "wheelman." The railroad interests, realizing the good roads expanded the territory served by them soon joined the campaign. By 1900 the "horseless carriage", which was in the experimental stages of its development at the inception of the movement, had evolved into the automobile and its manufacturers, as well as the petroleum refiners and later the automobile clubs lent their support to the movement.⁹

IV The Good-Roads Movement in Montana, 1897-1913

The good-roads movement in Montana followed the general pattern of the movement throughout the nation. It was widely believed that the existing policy of local road management was incapable of providing the modern system of highways

⁸Richard M. Zettel, An Analysis of Taxation for Highway Purposes's in California, 1895-1946, Chapter II, p.5

⁹Ibid - p.5

essential to the development of the economic welfare of the State, particularly the rural areas. It was further believed that professional management of the roads should replace the local amateur management which had proven wasteful, inefficient, and incapable of producing a modern highway system; that the provision of toll roads by private enterprise was contrary to the public interest; that the special tax on individuals was inefficient; that roads should be classified according to their principal purposes and that the management and financial responsibility of the several classes of roads should be redistributed among the various levels of the State Government.

The Campaign and Reform Plan in Montana

That the reform movement in Montana had obtained widespread public interest as early as 1897 is indicated by the resolutions drawn up by the "The Montana Society of Engineers" convention held at Great Falls in January of 1897.¹⁰

This engineering society was made up of county surveyors from throughout the State. Their main objective was to reform

¹⁰Notes taken from The Proceedings of Convention of the Montana Association for the Improvement of Public Highways, March 30-31, 1897. (Montana Historical Library, Helena, Mont.)

Table 4*

MONTANA

Mileage of Public Roads, 1909

County	Total Mile- age of all public roads	<u>Mileage of improved roads.</u>			Approximate percentage of roads improved
		Stone	Gravel	Total	
Beaverhead	700	-	-	-	-
Broadwater	500	-	-	-	-
Carbon	1,200	-	-	-	-
Cascade	1,250	-	-	-	-
Chouteau	1,556	-	-	-	-
Custer	1,100	-	-	-	-
Dawson	425	-	10	10	2.35
Deer Lodge	200	-	14	14	7.00
Fergus	2,000	-	4.5	4.5	.22
Flathead	1,000	-	-	-	-
Gallatin	2,000	0.5	-	.5	.02
Granite	300	-	-	-	-
Jefferson	235	-	-	-	-
Lewis and Clark	1,150	-	20	20	1.73
Lincoln	500	-	-	-	-
Madison	2,000	-	25	25	1.25
Meagher	415	-	-	-	-
Missoula	700	-	10	10	1.42
Park	500	-	-	-	-
Powell	600	-	-	-	-
Ravalli	276	-	10	10	3.62
Rosebud	1,000	-	1	1	.10
Sanders	400	-	-	-	-
Silver Bow	125	-	-	-	-
Sweet Grass	400	-	-	-	-
Teton	617	-	-	-	-
Valley	1,500	-	-	-	-
Yellowstone	670	-	-	-	-
Total	23,319	0.5	94.5	95	.41

*Source: Bulletin 390, U. S. Department of Agriculture.
(Courtesy of U. S. Bureau of Public Roads Library.)

the road laws, that the fifth territorial legislature passed in 1869, when they placed the public road building and maintenance into the hands of the counties and county commissioners. Under this law the county commissioners selected road supervisors who were from the locality near where the work was to be done, and probably seventy-five percent of them had had no experience in road building. The supervisors did the best they could but the results were usually the merest patchwork. Since the county surveyors considered themselves more qualified, they proposed that the construction and maintenance of roads be put under their supervision. Therefore, at this convention they considered it advisable to make an effort to obtain proper legislation upon the road laws and a committee of six was appointed.¹¹

The committee on permanent organization recommended that an association be created for all those interested in the good roads movement. Thus, "The Montana Association for the

¹¹This committee consisted of T. T. Baker, E. R. McNeill, P.S.A. Bickel, C. M. Thorpe, A. W. Mahon, and H. B. Cavis, all being county surveyors except Mr. Bickel, an ex-county surveyor. Through the efforts of this committee, a bill putting all road work under the supervision of the county surveyors and abolishing the office of road supervisors was introduced and passed the House but was defeated in the Senate.

Improvement of Public Highways" was formed which was to include County Surveyors, Commissioners, Bicyclists, and other especially interested in the improvement of highways. They held their first convention at Helena on March 30-31, 1897.¹²

At this convention in March one of the Association's first objectives was to do away with the type of road tax that existed at the time. M. S. Parker, a member of the Montana Society of Engineers, stated the problem to the convention and recommended what should be done.¹³

The road-tax in Montana is \$3.00 per capita per year for each able-bodied man over 21 and under 45 years of age, or one day's work on the public roads in lieu of such payment. The right to pay said tax either in labor or in money is optional with the taxpayer. Of those who elect to workout the tax and so inform the County Assessor, probably not one-half ever report for a day's work on the roads. If the road-tax were reduced one-half and made payable in cash only, the result on the roads would soon be realized and appreciated by the taxpayers at large. First -class

¹²John W. Wade, County Surveyor of Lewis & Clark County, called the convention together.

¹³In addition to this special road-tax there was a general property tax which was to be assessed on all property in the county of not less than one mill nor more than two mills on the dollar for road purposes.

roads have never been built anywhere under the old law, and there is no reason to expect that they will be in the future.

This "Association for the Improvement of Public Highways" of 1897 made a noble effort to reform the existing road laws of the time but due to strong opposition, their efforts were in vain. However, they did lay the ground work for the road reform that began a few years later.

In June of 1910, a Good-Roads Convention was inaugurated in Billings under the sponsorship of the Billings Chamber of Commerce.¹⁴ At this convention a permanent organization was created and called "The Montana Good Roads Congress." It was to consist of:

1. Five delegates appointed by the Governor from each county.
2. Five delegates appointed by the Board of County Commissioners of each county.
3. Five delegates appointed by the Mayor of each incorporated city or town in the State.

They were to hold annual sessions on the second week in

¹⁴Proceedings of the first Montana Good Roads Convention-
1910 -(taken from the files of the Montana Historical Library.)

June of each year to elect officers and to draw up resolutions for the improvement of roads in the State which would be presented to the following legislative session.

Resolutions and Recommendations. The various Good Roads conventions resolutions were basically the same and may be summed up under one general grouping:¹⁵

1. A State Highway Commission

The creation of the office of a board of state highway commissioners, to have the supervision and control of the construction of all public highways of the State, and that annual reports shall be made to the various boards in charge of the construction of highways by such officers provided in this behalf.

2. A Uniform Law

The passage of a general, uniform law regulating the construction and maintenance of public highways in the various counties of the State.

3. Classification of Roads

A classification of roads should sub-divide the road network into at least three classes based upon their services

¹⁵The conventions were held as follows:

1. The Good Roads Convention - Billings, June 16, 17, 18, 1910
2. The Montana Good Roads Congress - June 27, 28, 1911
3. Third Annual Convention - Anaconda, July 9, 10,, 1912
4. Fourth Annual Convention - Kalispell, July 17,18, 1913
5. Fifth Annual Convention - Great Falls, August 10, 11, 12, 1914
6. Sixth Annual Convention - Helena, 1915

to the public.

- a. In the first class may be placed all roads which form direct connection between the more important cities and towns in the county or other similar units. These are through-roads and should be selected with a full understanding as to the part they may be called upon to play as connecting links of through-roads between counties or larger units.
- b. The second class of roads should be the main market roads of the community, namely, those roads which lead to the shipping points on the railroad lines and to the local markets of towns or cities. It is inevitable that this second class of roads include roads of the first class.
- c. The third class of roads should be the residual roads in the community which are largely neighborhood roads or roads which serve a restricted number of people.

4. An Equitable Distribution of the Cost of Improved Roads

That all taxable property in the State be assessed by special levy for that general work, that the main county highways be constructed by county bond issues and that the State roads should be constructed by a State appropriation, with the assistance of Convict labor in addition to an automobile tax and a license tax to all drivers who would be compelled to pass examinations and work under strict regulations.

5. Federal Aid

That the Montana Good Roads Congress express its belief that the time has come for the Federal Government to aid the states in the construction of a National system of highways connecting all parts of the country, and we believe that the resolution now in the hands of the rules committee of the House of Representatives providing for a joint commission of the House and Senate to consider the subject of Federal aid will result in positive and permanent progress

and we call upon our representatives at Washington to support this measure.

6. Education

That the State Board of Education establish a short engineering course at the University of Montana, at Missoula; at the State Agricultural College at Bozeman, and at the State School of Mines at Butte, wherein shall be given special consideration and attention to the subject of public highways, and that the representatives of these institutions shall at least annually give instruction, collectively or individually, to the various counties of the State when requested to do so by the Board of County Commissioners and should make it their business to circulate or to place good roads literature in the public libraries of the various counties.

In evaluating the financial recommendations of the Good-roads Congress, it should be pointed out that they were primarily interested in a trunk line system, and to a lesser extent, in feeder roads. With regard to neighborhood roads, the Congress believed that the traditional method of local construction and maintenance should be preserved until something better could be devised. The majority of the members of the Good-roads Congress clearly recognized the fact that an integrated system of highways would benefit the people and the economy of the State as a whole and, therefore, recommended that such a system should be financed by a State appropriation through general taxation at the State level.

One finds little reference to refined principles of

taxation for road construction and maintenance in the reports of this time. At the 1910 convention, Governor Norris commented on the enormous sum of \$500,000 which was being expended annually on roads by the various counties. The major source of revenue from these expenditures was property taxes.

Throughout the United States, property taxation had come to be the prevailing method of financing roads. The forced-labor system and poll taxes were rapidly falling into disfavor. Almost the only source of revenue for any State or local governmental function was the property tax. Hence, roads, during the pre-motor vehicle years, were financed primarily through property taxation. If the needed roads were to be built at all, property taxation was the only available means of support, just as it was the means of support for schools and all other government functions. Prior to the development of a concept of user taxation for roads based upon a benefit principle, little thought was given to the possibility of allocating road benefits to distinct classes of taxpayers.

Classification of roads as recommended by the Good-roads Congress might logically have led to an attempt to classify road benefits and to allocate costs to distinct classes of taxpayers. This possibility was not entirely ignored

because it was recognized that all taxpayers, including automobile owners, should contribute to the State highway system. However, a more fundamental distinction, the one between road users and property owners, was not made.¹⁶

That such a distinction was not made is understandable. Had the concept of user taxation been recognized, it is difficult to see how it might have been given practical application. Taxes on horse-drawn vehicles would necessarily have been high, and administration would have been difficult. But perhaps the paramount reason for no distinction was because of the inseparable relationship between the property owner and the

¹⁶At the first Good-roads Convention in 1910, Governor Edwin L. Norris summed up the State's position and the prevailing attitude in general at that time for State financial aid to the betterment of the highways. "It is likely that the State can make some appropriation for road building, but the chief aid of the State to the betterment of our highways can come only by working the convicts on the roads. No way has occurred to me whereby the State can finance any extensive construction of State roads. It is possible to bond the State but this would require a vote by the electors, but the time necessary to accomplish that end and the uncertainty of the result would seem to render it advisable to look elsewhere for funds. The only source left is the counties, and the property contiguous to the highways." (Taken from Convention Proceedings of the First Annual Good-roads Convention, June, 1910 p.43)

road-user. In contrast to the modern statement "good roads don't cost they pay", which does not necessarily refer solely to the vehicle owner but is applied to him more frequently than not, Professor T. D. Linfield, of Bozeman at the 1910 Good-Roads convention definitely made the road user and property owner one and the same person when he said, "One of the objects I think we should have before us in this convention is to bring before the people the question of the cost of the poor roads. It cuts away from the profits, reduces the income, makes more expensive the work of maintaining the farm, and doing the work of the farm."¹⁷ It is not surprising, therefore, that the members did not suggest relieving property taxpayers as a whole of the tax burden, but merely proposed shifting a portion of the tax levy to the State, thereby redistributing the burden for the most part among property owners.

The automobile wasn't entirely ignored, however. Governor Norris, in his address that was mentioned above, pointed out that automobiles did not bear any extensive burdens of taxation for road purposes. He stated that "this fact is demonstrated by a reference to records on file with the Clerk of the State Board of Equalization, which shows that last year the assessed valuation of automobiles in the State amounted

¹⁷Proceedings of the 1910 Good-Roads Convention. (From the files of the Montana Historical Library, Helena, Mont)

Table 5*

Boad and Bridge Receipts - 1913

County	Road Fund	Road Levy (Mills)	Bridge Fund	Bridge Levy (Mills)
Beaverhead	\$ 43,472	5	\$ 17,113	1.7
Big Horn	9,724		2,134	
Blaine	18,409	3	5,908	1
Broadwater	13,360	2.5	3,796	.5
Carbon	39,586	3	36,454	.2
Cascade	54,483		58,760	
Chouteau	28,502	5	15,452	3
Custer	100,287	4	65,859	1
Dawson	79,934	5	24,511	2
Deer Lodge	19,932	3	10,878	1
Fergus	86,119	5	31,278	2
Flathead	56,204	5	24,356	2
Gallatin	55,187	3	15,956	1
Granite	13,268	4	4,861	1
Hill	36,833	5	14,197	2
Jefferson	18,494	2	5,830	1
Lewis and Clark	49,330	3	27,722	1
Lincoln	44,053	5	12,331	2
Madison	31,394	4	7,170	1
Meagher	26,720	3	9,488	2
Missoula	62,735	2.3	36,817	.7
Musselshell	34,578	4	6,413	1
Park	43,752	4	8,536	2
Powell	34,132	5	12,515	2
Ravalli	21,988	3	12,429	2
Rosebud	44,315	5	17,435	2
Sanders	33,841	3	13,281	2
Sheridan	20,224	2.5	11,677	.5
Silver Bow	35,060	2	35,422	1
Stillwater	18,655	4	8,728	.5
Sweet Grass	18,095	3.5	9,188	2
Teton	41,519	2	5,564	2
Valley	38,735	5	72,158	
Yellowstone	60,717	5	60,164	1
Total	\$1,333,637		\$704,381	

*Source: Report of the Montana Highway Commission, 1913-1914, P.P. 6-7-10.

to the total sum of \$65,575. If automobiles had paid the maximum levy of three mills allowed by law for road purposes, the total amount contributed to the road fund would have been \$196.75. But in as much as the automobiles are largely owned in the cities and the property in cities does not pay road taxes, \$65 paid to the bridge fund seems to be about the limit of road burdens borne."

Results of the Good-Roads Movement in Montana

As a result of this Good-road movement, a General Highway Law was enacted and the State Highway Commission was created in 1913 by the Thirteenth Legislative Assembly.¹⁸

The General Highway Law defined "Highway" as well as "Public Highway", classified the public highways into common main, and State highways. It specified that the width of all public highways must be sixty feet and private highways must be at least twenty feet. It also provided for the raising of revenue for the construction, maintenance, and improvements of public highways with a levy of two, and not more than five mills

¹⁸The General Highway Law, Statutes of 1913; Chapter 72; The Montana State Highway Commission, Statutes of 1913, Chapter 78.

upon the taxable property of the counties, along with a poll tax of two dollars per annum on all males from 21 years to 50 years of age. It also specified that a bridge tax of two mills to the dollar could be levied, and that these receipts should be distributed to the county road and bridge funds respectively. The counties could issue bonds for the construction or improvement of highways as long as they kept their indebtedness under five percent of the assessed valuation of the property in their respective counties.

The Act establishing the Montana State Highway Commission defined the Commission's duties and powers and provided for its compensation. It provided for a State Highway Commission fund and appropriated five thousand dollars for the same. The Act defined a state road as any road constructed or improved under this Act. The Act stipulated that the Governor was to appoint a Board of three commissioners who shall consist of the following members: the Professor of Civil Engineering at the Montana State College of Agriculture and Mechanic Arts; the State Engineer; and a civil engineer who is a trained and experienced road builder and who shall receive a salary of not to exceed

thirty-five hundred dollars per annum.¹⁹ In general, the duties of the commissioners were to keep records and file all papers and maps and to give advice and assistance in road building, sample road materials, map all public roads and divide roads into those of primary importance and those of secondary importance; County Commissioners were to make annual reports to the highway commissioners. This first law, creating the Highway Commission was vague. The appointment of two regular state employees as ex-officio members of the Board, and the loosely worded authorization of the duties of the Commission indicate that even in 1913 the State Legislature was hesitant to assume much authority and very little responsibility for construction and maintenance of public roads throughout Montana. There were several reasons for this but perhaps the most significant was because of the two opposing factions on centralization or localization of highway management in the State; therefore, this plan was a compromise and as a consequence, it was vague

¹⁹The Commission consisted of George R. Metlen, Secretary, appointed by the Governor; State Engineer, A. W. Mahon, and R. D. Kneale, Professor of Civil Engineering of Montana State College of Agriculture and Mechanic Arts, ex-officio members. Professor R. D. Kneale resigned August 1, 1914 and his place was filled by Professor L. D. Conkling.

in its final interpretation.

Unfortunately, the financial laws enacted to supplement the above laws were just as vague. The license tax law which was passed for the purpose of raising revenue for the construction, maintenance and improvement of public highways was declared unconstitutional.²⁰ However, a registration law with a fee of two dollars and a chauffeur's driver license fee of two dollars were passed and used.²¹ These fees along with the five-thousand dollar appropriation to the commission provided them with sufficient funds to merely stay in existence.

The County property tax laws of a maximum five mills for roads and a maximum of two mills for bridges were severely criticised. The road tax didn't apply to the cities and, therefore, the farmers and stockmen of the State carried the burden of financing the rural roads of the State. It should be remembered, however that this was prior to the automobile being used to any great extent and since the farmers were the principal users of these rural roads,

²⁰Statutes of 1913, Chapter 71

²¹Statutes of 1913, Chapter 73

rough equity was achieved in using this system of taxation to support roads. Perhaps some recognition of the benefits of roads to the cities is evidenced by the imposition of poll taxes, which distributed a part of the road tax burden to others than property owners. However, this tax was difficult to administer and collect and thus failed to survive as a permanent road tax. Today the cities help pay for rural roads through the various user taxes, although even today, there is no property tax levy in the cities for these roads.

Possibly the bridge levy of two mills was to be criticised more so than the road levy, not in terms of equity, however, but in terms of fairness to the counties that have a large amount of water flowing through their province. These counties had the same maximum levy of two mills as did counties that didn't have rivers. Thus various counties had a surplus in their bridge fund and others couldn't possibly keep up with the demand for bridges. To confuse the issue, the county officials were in doubt about whether or not they could legally transfer from one fund to the other.

V The Influence of the Motor Vehicle
on the Early Highway Policy

Fundamentally, the movement for road reform sought to remove some of the economic and social disparities between rural and urban areas by bringing the standards of rural road transportation up to the level enjoyed by the communities served by the railroads. The Good-Road movement objectives were to "get the farmer out of the mud", provide farm-to-market roads, and build rural roads for the light traffic of the period. However, since the Highway Commission in Montana wasn't created until 1913, the automobile interests had an opportunity to join the good roads movement and influence the early highway policy.²² By 1913 there were 5,680 registered motor vehicles, and two years later the number nearly tripled to 14,520. In fact, in 1905, eight years before the Highway Commission was created, sufficient interest was aroused to bring about the enactment of a law providing for the regulation of the operation of motor vehicles upon the highways,²³

²² The Montana Automobile Association was formed in Anaconda on July 9, 1912 (The Anaconda Standard, July 10, 1912, p. 5)

²³ Statutes of 1905, Chapter 101

although registration of vehicles didn't start until 1913. Thus the motorists, finding the use of the automobile greatly restricted by the poor condition of the unsurfaced rural roads, soon joined the good-roads movement and advocated centralization of control and building these roads. To point out the significance of the automobiles on the early highway policy, it may be beneficial to go through the two arguments.²⁴

The farmers and local interests who believed in the autonomy and self-sufficiency of the local communities stressed that primary emphasis in road building should be given to the feeder roads running north and south pointing out that the railroads provided the most economical means of intercommunity transportation and that it was the states' first duty to better the roads for the delivery of products to the railway shipping points. Interests looking toward the development of these feeders giving good highway service to every part of even remote rural communities favored localization of control.

²⁴See 1910, Good Roads Convention Proceedings (Montana Historical Library.) Mr. George of Billings talked on Centralization and Mr. Durston of Anaconda talked on Localization.

The touring public and interests in turn benefited by the development of touring trade, favored the main chain highways connecting the principal trade centers of the State and thus favored centralization of control. This group, advocating centralization, said that it was of first importance to centralize upon a highway through the State from the Dakotas to the Idaho State line, and as soon as this main line was insured, the feeder roads north and south should be started to connect with the main highway.

This was the state of affairs in 1913 when the State Highway Commission was created. The transition period from localization to centralization was taking place throughout the country and Montana was no exception. However, had automobiles owners not joined the good-roads movement the State Highway Commission may not have been created at that time. This was the first step toward benefit taxation for roads, State-aid and the designation of State Highways

CHAPTER III

HIGHWAY POLICY AND FINANCE 1913 - 1926

I The Transition Period

Several significant changes in highway policy took place between 1913 and 1926, a period marked by the evolution of highway transportation from the "horse and buggy" age to the age of the motor vehicle. It was a period of transition in road finances from the property tax to the user taxes. The automobile registration and license law along with the gasoline license tax law were introduced into the tax structure of the State. Federal aid for the highways was initiated and improved and the State Highway Commission was created and reorganized three times during this period.

Under the various laws that gave a limited revenue to the State Highway fund from 1913 to 1926, the only funds of consequence that were applied to road purposes were appropriations for engineering, administration and overhead, and practically nothing for construction contracts. The State, in this way, directed construction almost entirely through the proceeds of county bond issues, and of county general road funds that were voluntarily supplied for matching Federal Aid, and in building

across Indian reservations with 100 percent Federal funds.¹

It appears that the policy adopted with reference to State highways during this period was to watch other states get off to a flying start, while Montana's Highway Commission was forced to do the best it could with practically no State funds with which to operate.

II The State Highway System - Construction and Finance

The 1913 General Highway Law defined public highways as "all highways, roads, lanes, streets, alleys, courts, places and bridges laid out or erected by the public or now traveled or used by the public or if laid out or erected by others, dedicated or abandoned to the public, or made such by the petition of real property owners." The Highway Commission Act of 1913 defined State highways as all roads constructed or improved under this act. Another section stated that the counties were to draw maps of roads in their counties and submit them to the Highway Commission. The highway commissioners, in conjunction with the county commissioners of the respective counties were then to divide the roads into primary and secondary importance, those of primary importance to be

¹History of the Montana State Highway Department 1913-1942, p.24

constructed or improved first under the proposed program. Thus, a state highway at this time could be defined as any primary road designated by the highway commission and the county commissioners which was constructed or improved under this act. The first State highway system is shown on page 51.

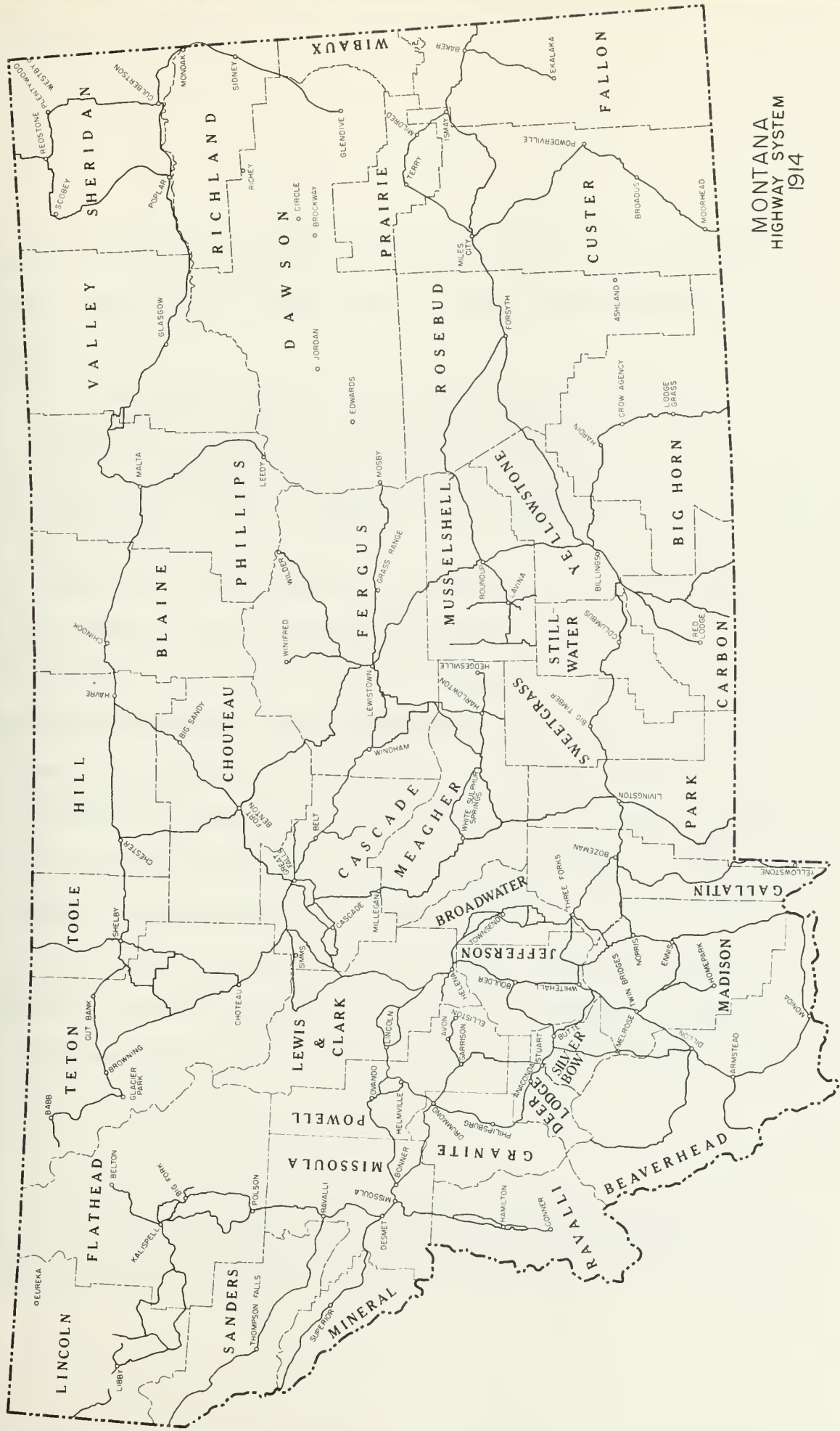
Construction and Finance from 1913 to 1917

The Highway Commission continued the Good-Roads Crusade. Their financial recommendations to the Fourteenth Legislative Assembly were as follows:³

1. A law licensing automobiles.
2. An appropriation of \$30,000 for the purchase of teams, tools, and other equipment for the prison forces.
3. An appropriation of \$15,000 for payment of guards, for prisoners employed upon the highway work.
4. A State road levy each year, of not to exceed one mill on the dollar on the total assessed valuation of the State, including all city property. It was estimated that this state levy would provide \$400,000 annually.

³Report of the Montana Highway Commission 1913-1914, pp. 12-15

MONTANA
HIGHWAY SYSTEM
1914



The legislative assembly didn't act on any of these recommendations however they did pass an act of interest known as "Good-Roads Day."⁴

The third Tuesday in June in each year is hereby designated "Good-Roads Day" and the Governor shall annually on or before the first day of June, by public proclamation, request the people of the State to contribute labor, material or money towards the improvement of public highways in their respective communities upon that day.

Regardless of the legislature's indifference to the financing of the highways, it was a noticeable fact that at this time the road improvement had been given a decided stimulus with prospects that more would be done later. Other indications of intense interest in roads at the time were that the counties were in keen rivalry in the matter of road building and that private groups such as the Yellowstone Trail Association were pledging thousands of dollars for improvements on that highway.⁵

During these initial years, 1913 to 1917, the State Highway Commission worked in harmony with the State Prison Board, and gave such aid and assistance as possible in the working of the State

⁴Statutes of 1915, Chapter 20

⁵The Yellowstone Trail today is part of U.S. No. 10. The Electrical Highway Association was formed in 1920 to compete with the Yellowstone Trail. It is Montana Route No. 6 today. (The Helena Daily Independent, March 1, 1920)

prisoners upon the State highways. The conditions under which these men worked were largely experimental in an endeavor to work out a system which would ultimately be of greater benefit, both to the prisoners working on public highways, and to the State. However for the period of 1913 to 1917, funds for the Highway Commission were very limited and road construction activity was confined principally to the general supervision of, and the furnishing of a limited amount of equipment to convict crews working upon State highways in cooperation with the various Counties in which the work was done.⁶

Construction and Finance from 1917 to 1926

A development which was to have a major effect on highway construction in the State was the passage of the Federal Aid Road Act in 1916. The original Federal Road Act as approved July 11, 1916, provided a Federal allotment of \$1,494,916.85 for Montana Highways. This act was amended in 1919, and an additional appropriation was made whereby Montana was allotted an additional sum of \$4,003,910.46. The total amount of Federal aid available for Montana road and bridge projects was, therefore, \$5,498,827.35.⁷

⁶History of the Montana State Highway Department, 1913-1942, p.97.

⁷In addition, under Section 8 of the measure, approximately \$70,000 annually for a period of ten years was apportioned for roads with-in the Forest Reserve Districts of the State. (See Chapter V-Federal-aid.)

Table 6*

Total Receipts and Expenditures for All Rural Roads in Montana, 1921Receipts

	<u>Amount</u> (000)	<u>Percent of Total</u>
Bonds	\$ 3,331	33.2
Federal and Forest Road Aid	2,041	20.4
Motor Vehicle Fees	546	5.4
General Property Taxes	2,392	23.8
Other Sources	1,721	17.2
Total	<u>\$10,031</u>	<u>100.0</u>

Expenditures

Construction	\$ 6,619	63.8
Maintenance	1,510	14.5
Administration and Engineering	648	6.2
Debt Service	1,106	10.7
Purchase and Repair of Machinery	500	4.8
Total	<u>\$10,383</u>	<u>100.0</u>

*Source: Bulletin 1279, U. S. Department of Agriculture.
(Courtesy of U. S. Bureau of Public Roads Library.)

The availability of Federal Aid augmented highway construction throughout the State. The Legislature acted to meet the development by enacting a law in 1917 providing for the reorganization of the State Highway Commission.⁸ The new law provided for a Commission to be composed of twelve members, which were appointed by the Governor from twelve districts into which the State was divided.

A new registration law was enacted in 1917 to replace both the licensing law and the registration laws of 1913.⁹ This law was to provide revenue for the construction and maintenance of roads from fees of \$5.00 to \$15.00 for passenger cars based on horsepower and \$15.00 to \$40.00 for motor trucks based on ton capacity. The State Highway Commission received 75 percent of these fees but one-third of this amount was to be expended in the county of origin.¹⁰ The shortage of funds prevented the direct expenditure of funds in accordance with the past provision, and this money was used to defray the cost of engineering operations in the various counties. Motor vehicle registration fees constituted the only source of income for the State Highway Commission at this time.

⁸ Statutes of 1917 - Chapter 70.

⁹ Statutes of 1917 - Chapter 75.

¹⁰ Tax yield and disposition of proceeds presented in Chapter IV.

There was very little construction progress made between 1916 and 1919. The Bureau of Public Roads had been established in the Department of Agriculture as the Federal agency to administer the Federal Acts and it was the admitted policy of the Bureau to hold back construction work for the time being, owing to war conditions. This, plus the fact that the counties had to match the federal funds, caused considerable delay in getting projects started although construction began on a few in 1919. These projects were scattered and located without thought for future co-ordination so even when completed didn't present a very convincing argument to the counties for the Federal-aid plan.¹¹

In May of 1920, the Highway Commission adopted the inter-county seat system of State highways.¹² This system comprised approximately 7,700 miles and provided for the connection of all county seats within

¹¹The major criticisms of Federal-aid were enumerated in the 1917-1918 Biennial Report of the Highway Commission (p.23) as: (a) "The Postal regulations require an average of not less than four heads of families per mile before rural delivery routes may be established. This applies only to routes not less than ten miles long. On routes of less than this length, the average must be six heads of families per miles. Montana, with its sparse population, with its enlarged homesteads and extensive ranches can qualify for rural free routes in only very restricted districts. (b) The main state highways, and therefore those that should be improved, first parallel railways in most instances. Inasmuch as the mails are carried by the railways, there is no occasion for postal routes on these highways, and they are for this reason not open to Federal-aid improvement.

¹²History of the Montana State Highway Department, 1913-1942, p.43

the State. This system was drawn up with the purpose of serving the thickly populated and industrial districts as well as the agricultural areas. The Federal Government had asked that the Federal-aid projects in Montana be confined to a primary system of approximately 3,500 miles. The State and Federal Government had not reached an agreement relative to this matter at this time but it was evident that Federal-aid projects initiated in the future had to be restricted to a smaller mileage of State highways than was included in the inter-county system. It was the policy of the Commission, in regard to improvement projects that had been undertaken, to classify or consider projects within three main types, namely, Federal-aid projects, or those constructed with the aid of funds made available under the provisions of the Federal-aid Road act: State-aid projects, or those built with State and local funds; and County Cooperative projects, or those for which funds were provided entirely by the county or other local interest, but for which plans and supervision were furnished by the State.¹³

During 1920, there were rumors in the press and among the members of the legislature and the people generally, that there had been extravagance, waste, bad management, and failure on the part of the State Highway Commission to build State roads. The seventeenth

¹³History of the Montana State Highway Department, 1913-1942
p.44.

Legislative Assembly of the State set up a Joint Committee of the House and Senate to investigate the State Highway Commission.¹⁴

John N. Edy, Chief Engineer, State Highway Commission, made out a detailed report at this investigating committee's request.¹⁵ He listed and explained the current criticism of the Commission and its work as:

1. High cost of State road work
2. Federal-aid costs more than it is worth, and is too slow.
3. A too large force of engineers.
4. High cost of engineering and overhead.
5. Delayed completion of projects under construction.
6. Delayed payments to contractors and to counties doing day labor work for the State.
7. Restriction of Federal-aid projects to main State highways.
8. High standards required on Federal-aid projects.
 - a. Too technical supervision
 - b. Unnecessary refinements
 - c. Hampering contractors
9. Partiality as to types of pavement.
10. State Highway Commission duplicating work of County Commissioners.
11. Bridge plans and inspection.
 - a. Contractors complained on this issue.
12. Not enough "practical" road builders employed by the Commission.

Mr. Edy then summed up the work accomplished by the Highway Department since the 1916 Federal-aid Road Act with emphasis on the

¹⁴Minority Report on State Highway Commission, February 18, 1921 taken from the files of the (Montana Historical Library, Helena, Montana)

¹⁵Montana State Highway Commission Work Done - 1920 (Montana Historical Library, Helena, Montana.)

1920 accomplishments.¹⁶

Summary of Work Done By The State Highway Commission of Montana

December 1, 1920

Federal-aid projects only - including bridges

	<u>1917-19</u>	<u>1920</u>	<u>Total</u>
1. Surveys; Miles Complete	441.61	1,007.50	1,449.11
2. Detail Plans: Miles Complete	145.63	846.20	991.90
<u>Contracts Let</u>			
3. Number of projects	20	72	92
4. Number of Counties involved	15	34	37
5. Miles of road	98.05	563.39	661.44
6. Value of work under contract exclusive of 10% for engineering and contingencies	\$907,317.14	\$5,315,371.68	\$6,222,688.82
<u>Additional Projects</u> ¹⁷			
7. Number of projects		21	21
8. Miles of road		128.71	128.71
9. Value of work		\$1,570,466.27	\$1,570,466.27
10. Value at contract prices of construction work actually accomplished by contractors and by counties doing day labor work for State	\$270,995.16	\$2,940,690.82	\$3,211,685.98
11. Equivalent miles of completed road	19.57	292.57	312.14

The significance of this tabulation and background is that it illustrates the condition of the highway policy in relation to construction and finance

¹⁶Mr Edy explained in his introduction that this report was neither an excuse nor an apology of the commission's work, since none is required because the work accomplished can stand on its own merits.

¹⁷These plans were complete and ready to advertise for bids as soon as counties' could finance.

up to 1920 and shows what the Highway Commission had accomplished up to that time.

The economic problems in relation to highway construction and maintenance reveal themselves throughout this period of the Highway Department, yet at the close of 1920 the Department was definitely assuming shape and showing favorable results through its administration of Federal-aid which was matched in an equal amount of county funds.

However, as a result of this investigating committee, the Highway Commission was reorganized in 1921. It consisted of a State Highway Commissioner, as a salaried officer, and two non-salaried assistant State Highway Commissioners, all of whom were appointed by the Governor.¹⁸

In February 1922, under the provisions of the new act, the State assumed responsibility to maintain and participate in the cost of maintenance. The primary reason for the creation of this new department was that under the Federal Highway Act of November 9, 1921, it was required that Federal-aid projects be properly maintained under the penalty of refusal to approve further projects and the loss of Federal

¹⁸Statutes of 1921 - Extraordinary Session - Chapter 10

funds to the State. Due to the limited funds available, the counties were prevailed upon, and in most instances agreed, to contribute 50 percent of the cost of maintenance which was handled under the so-called "patrol system." Each patrolman was designated a section of highway to patrol for which he was assigned a horse-drawn grader or horse-drawn drag, which was the only type of maintenance equipment at this time, and was satisfactory for the proper maintenance of unsurfaced or gravelled roads.¹⁹ In 1922 the maintenance division made an estimate of the cost of maintaining the projects previously constructed under the department's supervision, and the estimate of cost was \$150 per mile for maintenance six months of the year. The Highway Commission subsequently appropriated the sum of \$60,000 from its highway fund for cooperation on a fifty-fifty basis with

¹⁹Under the provisions of Federal laws enacted in 1919 and 1920 the Federal Government through the Bureau of Public Roads of the Department of Agriculture allotted to Montana road building equipment from surplus war equipment of an estimated value of approximately \$2,000,000. However, the acceptance and handling of this Federal equipment imposed an unusual burden upon the inadequate funds of the department in several respects. It was necessary for the State to pay freight charges and it had also been necessary to overhaul many trucks and other units in order that they might be placed in condition for economical service. For this reason, it took time to get this equipment into maintenance service and under the patrol system, the drag was still the main piece of maintenance equipment. (See Second Biennial Report of the State Highway Commission - 1919-1920, p. 10.)

the counties in its maintenance of the Federal-aid roads.²⁰

A tax innovation, in 1921 was the enactment of a tax of one cent per gallon on all gasoline used in motor vehicles. None of this money went for highway purposes however: it was divided one-third to the school fund and two-thirds to the State **general** fund.²¹

A new source of revenue, due to an act of Congress on February 25, 1920 was derived from U. S. oil royalties. The State received 37.5 percent of the revenue derived from these leased lands and 50% of this was apportioned to the school fund, and 50% to the State Highway fund.²²

Of greater significance to highways at this time, however, was the Federal Highway Act of November 9, 1921.²³ Instead of the original fifty-fifty plan of Federal-State Cooperation, a new basis of Federal participation was provided for those states having relatively large areas of Federal-owned lands and forest reservations, which permitted the Federal Government to pay more than 50% of the cost of Federal-aid projects in such states. In Montana the Federal Govern-

²⁰Highway Commission Biennial Report, 1921-22. p. 33

²¹Statutes of 1921, Chapter 156.

²²See Chapter V, under subheading Other Federal Funds.

²³See Chapter V, under the subheading - Federal-aid Primary System.

ment paid 53.04 percent and the State 46.96 percent of such cost. These Federal funds were earmarked for use on the Federal-aid primary system which system could not exceed seven percent of the total road mileage of the State. Not to exceed three-sevenths of the system was to consist of mileage on the Primary System, which was considered to be interstate in character and not more than 60 percent of the Federal-aid could be spent on this system. The other four-sevenths of the mileage consisted of a Secondary System to be composed of an inter-county system. As a consequence of the passage of this Act, the Highway commission divided the main State roads into two classes, the seven percent or trunk highways, a total of 4,700 miles and the primary county roads, 4,300 miles or a grand total of approximately 9,000 miles;²⁴ it was estimated that road mileage in the State at that time amounted to 67,000 miles.

The Highway Commission, realizing that the counties were having difficulties in meeting the Federal-aid matching ratio, adopted a policy in 1922 which set forth a matching ratio of 27 percent State money, and 20 percent county money to match the Federal appropriation

²⁴History of the Montana State Highway Department, 1913-1942, p. 23.

of 53 percent.²⁵ It also specified that Federal-aid construction should be confined to those projects that were of statewide importance and of a complex or costly nature. It was considered that mileage of this type in the State amounted to about 1,600 miles. A gravel surfaced highway was set as the standard which would serve as a permanent foundation for any type of paved surface which may later be required by traffic.

In addition to the aid above, the Federal Highway Act of 1921 and its amendments in 1922, provided aid for the development of the Forest Highway System, and the Federal Government could participate to the extent of 100 percent of the cost of roads within the Indian Reservations.²⁶

The Legislative Assembly of 1923 amended the two cent per gallon gasoline tax with the provision that 20 percent was to go to the State Highway fund.²⁷

²⁵Third Biennial Report of the State Highway Commission, 1921-1922 p.23, stated: "Under the recommendations of the commission, improved roads should be secured as follows: Six hundred thousand dollars of State money, if matched with county and Federal money will develop a fund of approximately \$2,500,000 for Federal-aid projects. At an average per mile cost of \$7,500, this fund will buy annually 300 miles of high class standard Federal-aid roads.

²⁶See Chapter V- under subheading - Direct Federal Expenditures.

²⁷Statutes of 1923, Chapter 107, (See Chapter IV, under subheading Fuel Tax.)

Developments of 1925 resulted in the reorganization of the State Highway Commission to a three-man non-salaried body,²⁸ and the reduction of the State Highway's share of gasoline tax from 20 percent to 15 percent.²⁹

Up until the end of fiscal year 1925, the State Highway Commission had expended \$12,471,216 in construction, maintenance and operational functions. By the end of this year, 1.019 miles of the Federal-aid System were rated in the Improved category.

The highway improvement to this time could be classified as being governed by the inability or reluctance of the counties to expend the full amount required to match Federal-aid and by the attempt, but financial inability of the State Highway Commission to pursue a highway construction program consistent with the requirements and Federal-aid available.

In 1926, there was a reaction. An initiative measure was approved providing for a three-cent tax to go to the Highway fund. For the first time in the history of the Highway Department, it had funds of its own with which to match Federal-aid. With this money the Commission

²⁸Statutes of 1925, Chapter 129

²⁹Statutes of 1925, Chapter 186

started a comprehensive road-building program.³⁰

III Local Road Finance

For the four-year period of 1916-1919 inclusive the average expenditure by all counties in the State on road and bridge construction and maintenance was \$3,790,000 per year. That was equivalent to less than \$57 for each mile of public highway. That this fund was inadequate to meet the highway needs of the State at that time was evidenced by the fact that in the Fall of 1919 the people of the counties voted six and one-half million dollars worth of bonds for additional highway improvements.³¹ Prior to 1919 an effort was made to finance improvements by county appropriations from general road funds, with practically no encouragement of county road bond issues. The constitution of the State, however, prohibited boards of county commissioners from expending more than \$10,000 for any single purpose without authorization by the electors; and this prohibition became such a handicap that in order to make any substantial progress the Highway Commission found it necessary to encourage the authorization of county road bond issues. Consequently

³⁰This description of the Initiative Measure and its results was taken from a special feature in The Montana Standard, July 4, 1939, p.5 by Bob Fletcher, State Highway Commission.

³¹History of the Montana State Highway Department 1913-1942
p. 21.

and during the summer of 1919, the Highway Commission assisted in the promotion of such issues in practically all of the counties of the State, the result being that on September 2, 1919, county road bond issues were authorized in 32 counties in a gross amount approximating \$6,000,000.³²

In general, and with but minor exceptions, funds for financing county and State highways up to and through 1922 had been derived from county tax levies. The State, as a whole, had paid no part of the cost of actual road construction and Montana's State and county road improvements from 1919 to 1922 were financed largely from county bond issues.³³

³²Third Biennial Report of the Montana State Highway Commission 1921-1922, p. 14.

³³To compare what the State was contributing up to 1922, the 1921-22 Biennial Report of the Highway Commission, p. 8, states: "While the State as a unit contributes no part of the actual cost of road and bridge construction, it does perform all of the operations necessary to the initiation and prosecution of State Highway Improvements. The department makes preliminary investigations, location surveys, detailed plans and specifications and awards contracts for Federal-aid projects which at present are financed by the counties and the Federal Government. A contract having been awarded, the Commission furnishes guide stakes for the contractor; supervises, inspects and measures the work performed, makes progress and final payments to the contractor; and makes collections from the Federal Government for its share of construction and engineering costs, and keeps all books of record and account necessary in connection therewith.

By 1922, the counties were finding it increasingly difficult to obtain sufficient money to match the available Federal-aid. In many instances it was also considered that Federal-aid construction was too costly in proportion to the benefits received, and for this reason there was growing reluctance to continue matching the Federal-aid. However, since the Highway Commission was hampered by the lack of any sizeable amount in the Highway fund up until 1926, the matching of Federal grants was borne by the counties through which the roads might run.³⁴

In general, no serious attention was given to the city problem at the State level during this period. However, in passing the tax structure of the time and a few significant items in relation to cities may be mentioned. A city has no inherent power to levy taxes on property within its corporate limits, its power in that respect being limited to that conferred by statute, which must be strictly construed. Under the statutes of that time a city had the power to levy special taxes for interest on bonded indebtedness and creating a sinking fund, in addition to the ten mill levy for all purposes. Such limitation applied to the taxable value, instead of the assessed value and for this reason was dependent on the counties former tax

³⁴History of the Montana State Highway Department, 1913-1942
p. 22.

collections and thus put the cities' taxing situation in a confused state of affairs. Cities were exempt from the county road tax but were taxed for the bridge fund. The counties got around this by having the cities help pay for the redemption of the bond issues by levying a tax to help provide for the sinking fund. Over 50 percent of the county bond issues were for roads, hence some cities in reality helped pay for the county rural roads as well as their own city streets.³⁵

Under certain provisions of the Federal Highway Act of 1921, improvements involving those portions of the trunk highway system passing through cities and towns were eligible for Federal-aid. While the amount of participation by the Federal government was limited to \$21,216 per mile, this amount tended to materially lower the assessments over the special improvement districts, created for that purpose.³⁶

³⁵Convention Proceedings of the State Association of County Commissioners, 1918 (Montana Historical Library, Helena, Montana)

³⁶Third Biennial Report of the State Highway Commission
;921-1922, p. 31.

CHAPTER IV

THE NATURE AND DEVELOPMENT OF HIGHWAY-USER TAXES

Although user taxes were introduced in 1913, and something has been said about their development in Chapter III, they were not major contributors to the highway plant until 1926. Hence, this chapter deals principally with the development of user taxes since that time. However, to indicate the fore-runners of the present system, a brief early history of the measures, rates and administration of each of the user taxes is presented in this chapter.

I Recognition of Highway-user Taxation

Up to 1913 the highways were classified as proper objects of support through general taxation along with other State institutions. The State taxing system of this time was faulty in that it relied too heavily on property taxation as the major support of all governmental services at the State and local levels. It was apparent that new revenue resources were needed to broaden the tax base to distribute more equitably the burden of government among the beneficiaries.

Various tax commissions were created from 1913 to 1918 in attempts to solve this problem. The State Tax Commission was created in 1913 which was to have general supervision of the system of taxation and revenue collection in the State and to advise the officers administering

the tax laws.¹ In 1917 during the Fifteenth Legislative assembly both the House and Senate set up tax investigation committees in an attempt to discover the problems inherent in the system. Their conclusion was that the present system of taxation in the State is a failure, and results in unjust discrimination and is utterly inadequate. Under the recommendations of these committees a tax and license commission was created in order to make an exhaustive, comprehensive study of all questions involving production of the State's revenue.²

At this same time the State Highway Commission was persistent in its search for new sources of revenue and in their third biennial report state:³

Without attempting to allocate the benefits from improved and well maintained highways it is apparent that the motor vehicle owner or operator is the principal beneficiary, and that he is not contributing fairly toward the cost of better roads in Montana. Considering all of the money raised for highway purposes in the State since 1889 the motor vehicle has contributed but 5 percent. The Commission holds that for the time being and possibly for the next three years additional revenue for highway improvement purposes must be derived from a special tax on motor vehicles and motor vehicle operations.

The tendency to levy special motor-vehicle taxes for highway purposes

¹Statutes of 1913 - Chapter 75

²See, Report of the Tax and License Commission to the State Board of Equalization 1917-1918 p. 12. (From the files of the Montana Historical Library.)

³Third Biennial Report of the State Highway Commission of Montana, 1921-1922.

was a natural result of the changing use made of highways. As long as highways were used almost entirely for local transportation it was natural that they should be financed by local taxes. With the development of motor vehicles, highways came to be used to a considerable degree for intercity long-distance transportation. The facilities required for this traffic were quite different than those that seemed adequate for local use.

II Motor Vehicle Registration and License Taxes

The first user tax developed in Montana, as in other States, was the registration and license tax.

The first taxes were levied in 1913. There were two laws enacted as user taxes at this time the first being the motor vehicle license law which was for the purpose of raising revenue for the construction, maintenance and improvements of public highways.⁴ The taxes were graduated according to horsepower and the fees were from \$5 to \$20. This law was declared unconstitutional by the Attorney General and for this reason no attempt was made to collect revenue from this source. The second law known as the Montana State Motor Vehicle Law levied a flat-rate tax of \$2 on all types of vehicles for the purpose of registration, identification and regulation of motor vehicles, operated and driven

⁴Statutes of 1913 - Chapter 71

upon the public roads and highways of the State.⁵ In addition to this \$2 registration fee it provided for chauffeurs drivers license with a fee of \$2 and automobile dealers fees of \$10. This law provided the first revenue from a user tax in the State and in 1915 the law was amended for annual renewals.⁶ A new registration law was enacted in 1917 to take the place of all three laws mentioned above. This law was the fore-runner of our present registration law.⁷ The fees under this law were based on a horsepower capacity. This arrangement remained in effect until 1929 when the bases for fee designation was changed to the weight of the vehicle. In 1933 the weight basis for passenger cars was retained, \$5 under 2850 lbs. and \$10 for over 2850 lbs., but a ton capacity designation for trucks and trailers was put into effect.⁸ These fees ranged from \$2 for under one ton to \$200 for over five tons. This ton basis remained in effect until the Gross Vehicle Weight Law was enacted in 1951. In the appendix B is a detailed tabulation of registration fees and charges up to and including the present law.

The registration fee is levied as both a regulatory and a revenue producing measure. In Montana the registration fee may be considered

⁵Statutes of 1913 - Chapter 73

⁶Statutes of 1915 - Chapter 65

⁷Statutes of 1917 - Chapter 75

⁸Statutes of 1933 - Chapter 158

as being based on weight, as those vehicles under 2,850 pounds net weight pay \$5 per year, while those over this weight pay a fee of \$10. These fees on passenger vehicles have not been changed since 1933, trucks have been paying \$10 since the G.V.W. law was enacted in 1952.

Administration of Registration Law

The Registrar of Motor Vehicles is responsible for the making and delivering of license plates to the counties and it is his duty to keep records of all motor vehicles of every kind, and of all dealers in motor vehicles. The counties collect all regular registration fees but the Registrar retains all fees from miscellaneous items such as dealers licenses or permits, certificate of title; transfer fees, motor vehicle recording fees, fees from assigning state motor numbers and the like for operating expenses.

The Secretary of State was the authorized agent to administer the first registration law of 1913.⁹ The Registrar of Motor Vehicles was the designated collecting agency, and all fees were collected through the mail and the operating expenses were first deducted before any distribution of revenue was made to the various levels of government.

⁹Statutes of 1913 - Chapter 73

The administrative office was changed from the Secretary of the State to the Warden of the State Penitentiary in 1925.¹⁰ The Registrar was entitled to one deputy and the remaining clerical help was selected by the Registrar of Motor Vehicles from among the inmates of the State Penitentiary. An "auto theft fund" was created which was to be made up of fees from certificate of titles, duplicates, special engine numbers and second hand automobile dealers.¹¹ This fund was to be used to pay for one deputy to carry out the provisions of the act, and to meet the necessary additional expenses of the office of the Registrar incurred by the performance of duties and any remaining balance in the fund was to be sent back to the counties of origin.

Up to 1933 all fees were collected through the mail and the operating expenses were first deducted before any distribution of revenue was made to the various levels of government. With the counties receiving 100 percent of the regular registration fees beginning in 1923 this method of collection became too complex and the method of collection was changed in 1933. The counties were designated as the collection

¹⁰Statutes of 1925 - Chapter 177: The Motor Vehicle Department has remained under the Warden's jurisdiction up to the present time. However, in the 1955 Legislative assembly a house bill was proposed but not enacted which authorized the establishment of a three man motor vehicle registration board independent of the Warden of the State prison. An executive secretary was proposed to act under supervision of the board.

¹¹Statutes of 1925 - Chapter 113

agencies under the new law.¹² The Registrar's operating expenses were then met by the Registrar billing the counties in proportion to the number of cars registered in each county, and each county paid the amount so charged out of its motor vehicle license fund, provided, however that each county received credit for its pro rata share of any fees paid to the Registrar of Motor Vehicles.¹³

In 1943 the law was again amended and in place of the counties being billed by the Registrar for his operating expenses a Motor Vehicle Recording Fund was officially created.¹⁴ This fund is sometimes called "The Motor Vehicle Administrative Fund." This law stated that the cost of making and delivering license plates and identification marks, certificates, and all other expense of operating the motor vehicle department of the State of Montana, shall be paid out of the Motor Vehicle Recording fund.

Therefore, current administrative and operation expenses of the Registrar of Motor Vehicles are charged against this fund. The "Auto

¹²Statutes of 1933 - Chapter 158

¹³The county treasurers were instructed to retain ten percent of all license fees in their motor vehicle license fund until billed by the Registrar and then notified by the Registrar that any balance may be transferred to the road fund.

¹⁴Statutes of 1943 - Chapter 154

Theft Fund" however, is still on the books.¹⁵

Total administration costs are not known because the county registration collection expenses are not segregated from other expenses. However, administrative expenses as reported by the Registrar of Motor Vehicles are shown in Table 7.

While the Registrar of Motor Vehicles was the designated collection agent his operation and administrative expenses were much higher than they are today. 1930 was the highest year when expenses amounted to \$1,812,000. After the counties began collecting the fees in 1933 the Registrar's expenses declined and hit an all time low of \$46,000 in 1937. This was 3.6 percent of total registration revenue compared to a 44 percent average from 1917 to 1933. Since 1933 due to the increase in the number of vehicles **administrative and** operational expenses have been gradually increasing and in recent years have averaged around 8 percent of total registration revenues. During 1955 expenses amounted to \$237,000 or 6.87 percent.

¹⁵R.C.M. 1947, 53-141; See Wm. L. Hall, Financing Modern Highways for Montana, Appendix B, a Motor Vehicle Department for Montana, p. 116.

Table 7*

Registrars Administration Expenses

Year	Total Registration Revenue (000)	Registrars Expenses (000)	Percent of total regist- ration revenue
1917	\$ 323	\$ 25	7.74
1918	704	239	33.95
1919	815	352	43.19
1920	833	482	57.86
1921	2,092	334	15.97
1922	1,215	583	47.98
1923	1,459	558	38.25
1924	1,583	859	54.26
1925	2,838	951	33.51
1926	2,405	1,349	56.09
1927	2,165	1,053	48.64
1928	2,485	1,314	52.88
1929	2,587	1,393	53.85
1930	3,547	1,812	51.09
1931	3,071	1,505	49.01
1932	2,532	1,303	51.46
1933	2,063	979	47.46
1934	1,084	258	23.80
1935	1,313	184	14.01
1936	1,205	56	4.65
1937	1,279	46	3.60
1938	1,299	104	8.01
1939	1,399	80	5.72
1940	1,539	50	3.25
1941	1,730	70	4.05
1942	1,556	54	3.47
1943	1,398	56	4.01
1944	1,328	85	6.40
1945	1,336	78	5.84
1946	1,513	110	7.27
1947	1,770	145	8.19
1948	1,995	167	8.37
1949	2,323	163	7.02
1950	2,468	190	7.70
1951	2,702	266	9.84
1952	2,896	237	8.18
1953	3,088	257	8.32
1954	3,250	290	8.92
1955	3,451	237	6.87
Total	\$74,639	\$18,274	

*Source: From the files of the State Highway Planning Survey Division.

Tax Yield and Disposition of Proceeds

Revenues derived from the Motor Vehicle registration fees and other incidental fees are given in Table 7 and seperately in Table 12.

1930 was the peak year in registration revenues with close to \$4 million. The fees were higher than todays. The reason being that the registration tax was the main user fee until the fuel tax was inaugurated. It was necessary that these fees be high in order that the highway user would pay his fair share for the benefits received. These fees were lowered a few years later when the motor vehicle owner was contributing for the highways through the fuel tax as well as the registration fees.¹⁶

In recent years, they have amounted to approximately \$3 million per year. For the most part these increases are caused by the increasing number of motor vehicles since the fees have not been raised since 1933.

The history of the disposition of registration fees is given in a chronological order below. The Motor vehicle registration fees are considered as state imposts, however since 1933, these fees have been collected and retained by the County Treasurers of the individual counties. The current state law provides that portions of these fees be allocated to the Cities of Anaconda, Butte and Walkerville by the

¹⁶See appendix B. History of Registration Fees - 1913-1955.

counties in which these cities are located.

1. 1913¹⁷
 - a. After Registrar of Motor Vehicles deducted operating expenses:
 1. 50 percent to general road fund of each county.
 2. 50 percent to State Highway Fund.
 - a. The Registrar of Motor Vehicles collected all fees up until 1933.
2. 1917¹⁸
 - a. After Registrar of Motor Vehicles deducted operating expenses:
 1. 25 percent to Counties
 2. 75 percent to State Highway fund.
 - a. One-third was to be expended in the counties of origin.
3. 1921¹⁹
 - a. After Registrar of Motor Vehicles deducted operating expenses:
 1. 50 percent to counties of origin.
 2. 50 percent to State Highway Fund.
4. 1923²⁰
 - a. After Registrar of Motor Vehicles deducted operating expenses:
 1. 100 percent to counties.

¹⁷Statutes of 1913 - Chapter 73

¹⁸Statutes of 1917 - Chapter 75

¹⁹1921 R. C. M. 1755 Sec. 1

²⁰Statutes 1923 Chapter 107

5. 1925²¹
 - a. 100 percent of regular registration fees to counties
 - b. The "auto theft fund" was created and was to consist of miscellaneous registration fees which were to pay for a deputy to enforce the act and all other additional expenses incurred by the Registrar of Motor Vehicles in administering the law. Any balance after the Registrars expenses were paid was to be distributed to the County of origin.²²
 - c. To cover other operating expenses the Registrar was instructed to bill each county in a pro-rata manner on the bases of the number of vehicles in the county.
6. 1927²³
 - a. This law was the same as the 1925 law with respect to the disposition of the fees but the 1927 law specified how the Counties were to use the fees "for the construction, repair and maintenance of all public highways within said county, including city streets forming component parts of arterial highways within the corporate limits of cities within the boundaries of said county."
7. 1933²⁴
 - a. 100 percent of regular registration fees to counties.
 1. Butte, 50 percent apportionment of the regular registration fees that the people within the city paid.
 - b. Prior to this provision the law specified how the counties were to use the fees as was mentioned above in the 1927 law. This 1933 law took out the general

²¹Statutes of 1925 - Chapter 177

²²Statutes 1925 - Chapter 113 - Creation of Auto Theft Fund.

²³Statutes of 1927 - Chapter 88

²⁴Statutes of 1933 - Chapter 158

provision pertaining to all cities within counties and specified the one city.

- c. The 1933 extraordinary session (Ch. 38 p.144) included an exception that was new in the law: "revenue to be used by said county for the construction, repair and maintenance of all public highways, EXCEPT State and Federal Highways, within the boundaries of said county, including city streets forming component parts of arterial highways within the corporate cities of less population than thirty-five thousand by the 1930 census."
- d. Counties were instructed to retain 10 percent of their fees until billed by the Registrar of Motor Vehicles for operating expenses.
- e. Miscellaneous fees were to be retained by the Registrar of Motor Vehicles for "auto theft fund." Any balance after additional expenses were paid went back to the counties of origin.

8. 1943²⁵

- a. The disposition of fees was the same as the 1933 law, that is the counties received 100 percent, and Butte received 50 percent of what it paid, but the Motor Vehicle Recording Fund was created which was to consist of all miscellaneous fees to pay operating expenses of the Registrar and any remaining surplus after expenses were paid was sent back to counties in a pro rata manner based on number of motor vehicles registered in that county.

9. 1945²⁶

- a. Same as 1943 laws but Anaconda was to receive 25 percent apportionment of regular registration fees that the people of that city paid and Walkerville was to receive 50 percent of all registration fees that the people in that city paid.

²⁵Statutes 1943 - Chapter 154

²⁶Statutes 1945 - Chapter 200 & 201

V Motor Fuel Taxes

The second and perhaps most important user tax in the State was the gasoline tax. This tax was first enacted in 1921 with a one-cent per gallon impost. This law was amended in 1923 and the tax was raised to two-cents a gallon.²⁷

After its enactment, the tax was generally popular and something quite novel in the field of taxation. Nevertheless the 1921 and 1923 laws in Montana were declared unconstitutional. In pronouncing its decision the State Supreme Court said: "The laws imposing a license tax upon distributors of and dealers in gasoline, is so arbitrary, unjust and unreasonably discriminatory against dealers in Montana manufactured gasoline and in favor of those handling gasoline imported into the State, that it is void as denying to the former the equal protection of the law."²⁸

The 1925 Legislative assembly enacted another two-cent gasoline tax and reapportioned the proceeds. The Supreme Court held that this law was constitutional and stated that while the State may not interfere with the interstate commerce, gasoline brought into the State which is stored and to be sold in the State is no longer a subject of interstate commerce and is ~~there~~ for subject to a property or a license tax.²⁹

²⁷Statutes of 1923 - Chapter 150 amendatory of sections 2382 and 2383, Revised codes of 1921.

²⁸State vs. Sunburst Refining Co., 73 Mont. 68: Pac. 428

An era of progressive highway improvement began with the approval by the voters of Initiative Measure 31, 1926.³⁰ This measure provided for a 3¢ gasoline tax, with the entire proceeds, after deduction of collection expenses, to go to the State Highway Fund. For the first time, the State Highway Commission could foresee sufficient revenue to plan and pursue an expanded highway program.

The 3¢ tax was renewed in 1927 with the provision for refund of fuel used for non-highway purposes.³¹ It was also provided that the State should be divided into twelve financial districts, with boundaries established on county lines, and the construction moneys should be spent in these districts in proportion to the incompleted mileage in each district.³² The computation of incompleted mileage in each district resulted in a fixed ratio which prevailed for many years. Although later developments permitted the computation of flexible percentages in the apportionment of construction funds, the same financial district principle has continued throughout the years.

The gasoline tax was raised to 5¢ per gallon in 1929 in order to meet the ever-increasing requirements for constructing and maintaining the Federal-aid System.³³

³⁰Statutes of 1927 - Initiative Measure No. 31, p.604

³¹Statutes of 1927 - Chapter 17

³²Statutes of 1927 - Chapter 18

³³Statutes of 1929 - Chapter 92

In 1948, a combination of many factors resulted in the appointment by the Governor of an Interim Highway Committee to investigate general highway matters, and to recommend corrective action to the legislature. The Committee's recommendations dealt mostly with financial matters, and as a result of its recommendations, the motor fuel tax was increased to 6¢ a gallon, effective July 1, 1949 and again to 7¢ a gallon in 1955.³⁴

The Taxpayer and the Tax Base

The Motor Vehicle Fuel Tax Act of 1921 and its successors levied a tax upon dealers and distributors of motor vehicle fuel. The word "dealers" means and includes any person who engages in the business in the State of producing, refining, manufacturing or compounding gasoline and using it or selling it in less than railway tank car lots, or of importing gasoline into the State of Montana or purchasing gasoline within the State for sale or for use.

The tax payment is based on shipments plus amounts purchased from licensed Montana refiners less non-taxable quantities.

All persons dealing in motor vehicle fuel are required to be licensed by the board to assure that reports will be made and records kept enabling the board to check the adequacy of the tax returns.³⁵

³⁴Statutes of 1949 - Chapter 167; Statutes of 1955 - Chapter 255

³⁵Dealers gasoline license fees are collected by the State Agriculture Department.

In addition, wholesale dealers must file a corporate surety bond or such collateral security or indemnity as deemed necessary by the State Board. The number of taxpayers is so small that administration of the tax is quite simple. The tax is self-assessed, but the tax-returns are later subject to audit.

The current seven-cent tax applies to all motor fuels so long as they are used for motor power in internal combustion engines propelling motor vehicles and of course this is subject to certain refunds. A 9¢ tax on all lower grade fuels used on the highways is currently collected from the dealers in such fuel except in cases where the consumer or user does not purchase it from a dealer in which case he must pay the tax directly to the Board of Equalization.³⁶

Other than the 1921 and 1923 incident of importers being free of the tax the history of the motor fuel tax has been comparatively brief and uncomplicated by controversial issues. Widespread popularity has precluded any attempts to have the tax repealed.

Perhaps of greater significance than the determination of the taxpayer is the matter of definition of taxable fuel. The present definition of taxable fuel is as follows:³⁷

³⁶Statutes of 1955 - Chapter 210

³⁷R. C. M. 1947, 84-1801

The word "gasoline" means:

- a. The volatile substance produced from petroleum, natural gas, oil shales or coal heretofore sold under the name of "gasoline," and sold or used for producing motor power for internal combustion engines or for producing power for propelling motor vehicles.
- b. Any other volatile produce or substance of not less than forty-six degrees Taglianbes-Baume test sold or used for producing motor power for internal combustion engines or for producing power for propelling motor vehicles.

The use of Diesel oil and similar low-test fuels in motor vehicles began to pose new problems in the early 1930's. These fuels were not included in the definition for the purposes of the act, nor would it have been practicable to include them because such a large proportion of these fuels were not sold for use in motor vehicles. In 1934, the number of vehicles burning fuel other than gasoline was relatively small but the 1935 Legislative assembly passed a law to collect a tax on low test fuels from owners or operators of motor vehicles operated on the highways.³⁸ This law applied to "diesel fuel" also though the term "diesel" did not appear in the law. This tax was the same amount as the regular motor fuel tax.

In 1945 a use tax law was enacted.³⁹ This law required that a diesel

³⁸Statutes of 1935 - Chapter 116

³⁹Statutes of 1945 - Chapter 162

user could purchase and use diesel fuel for propelling motor vehicles upon public highways and streets within the State providing he applied for the use permit from the Board of Equalization.

This law defined diesel fuel as:

Every substance commonly known and designated by the name "diesel fuel" and shall include every volatile substance of less than forty-six degrees Baume test, when sold or used for the purpose of producing motor power to propel motor vehicles upon any public highways or streets within the State of Montana.

The Tax under this law is the same rate as the gasoline tax.

This law was difficult to administer, since the tax was collected directly from the consumer rather than the dealer. This arrangement was necessary since the majority of the consumers were non-highway users and the administration expenses involved in refunding would have been excessively high.

This use permit system was not too successful. During July and August of 1954 the Board of Equalization arranged for around the clock road blocks at various spots within the State. As a result 70 use fuel permits were issued. In rechecking their figures on these road checks the Board of Equalization believed that the use fuel tax loss was about 12 percent.⁴⁰

The Governor's Interim Highway Committee discussed this use permit problem at its meeting in August 1954 and Mr S. S. Starks who is a representative of the petroleum industry, stated: "that one of the reasons

⁴⁰Sixteenth Biennial Report of the Montana State Board of Equalization
July 1, 1952 to June 30, 1954 p.9.

Montana was losing diesel tax was they were allowing a higher mileage per gallon than some of the adjacent states. In Idaho on a 300 horsepower diesel on a 25 ton-unit an allowance of 3.75 miles per gallon was made; in Wyoming 7 miles per gallon; in Colorado 4 miles per gallon, and in Montana 6.5 miles per gallon."

Mr. Starks explained the model diesel tax law in which both user and dealer were bonded, and stated that in Colorado a bond of \$100 per vehicle was required, and the bond for a dealer was equal to two months tax or a \$500 minimum bond. The users and the dealers are both required to make reports so that they can be used for cross checking.

As a result of these investigations and recommendations the Use-Fuel Tax Law was repealed effective June 30, 1955, and replaced with the "Special Fuel Tax Act."⁴¹

Under this act "Special Fuel" means and includes all combustible gases and liquids, (including liquid petroleum gases), which is not now taxed under the Gasoline Tax Law, and a tax is imposed on every gallon of such fuel used in any motor vehicle operated upon the highways or streets of the State.⁴²

Every Special Fuel Dealer must obtain a license and file a surety bond or bonds in an amount equivalent to twice his estimated monthly tax

⁴¹Statutes of 1955 - Chapter 162

⁴²Liquid Petroleum gas as a special fuel, is taxable at 7¢ per gallon. All other special fuels are taxable at 9¢ per gallon. Dealers and Users are requested to apply for Special Forms for reporting sales and use of "Liquid Petroleum Gases."

payments, the total amount of the bond or bonds shall never be less than five hundred dollars. Dealers must collect the tax on every gallon of special fuel delivered into the supply tanks of a motor vehicle, and the dealer is required to pay the tax over to the State Board of Equalization.

Fuel users must pay the tax, at the time of purchase, on all special fuels purchased from special fuel dealers. Special fuel acquired by any special fuel user in any manner other than by delivery by a special fuel dealer into the supply tank of a motor vehicle, the user shall pay the tax on such deliveries to the State Board of Equalization.

Exemptions and Refunds

Since the motor vehicle fuel tax is imposed upon the distributor at the time of the first sale, few exemptions are provided in the law. Quantities of motor fuel may be described as exempt where no tax is paid on them at any time. Sales in interstate or foreign commerce are the only fuels specifically exempt.

After exemptions have been deducted a 2 percent allowance for evaporation and other losses is figured on the net taxable gallonage. The State Board maintains records on the amount of the shrinkage allowances and annual totals are derived from the tax due and tax paid columns, and each biennium a

a summarization of the monthly 2 percent allowance is made for all dealers.

The Governor's 1954 Highway Interim Committee believed this 2 percent to be excessive and recommended that it be reduced to 1 percent.

The 1954 Board of Equalization report pointed out that:⁴³

Section 84-1802 R.C.M. 1947, provides for a deduction of 2 percent for "evaporation and other loss" in computing the gasoline tax. Experience has convinced us that this deduction is excessive. Our Supreme Court has held that "other loss" means a "loss akin to that of evaporation. It would cover spillings through handling but, in our opinion, was never intended to cover a case where the entire gallonage was lost by derailment or other similar hazard." The total amount deducted by refiners, distributors and dealers during the biennium covered by this report was \$624,421.07. We recommend that the law be amended to provide for a deduction of 1 percent for evaporation only and a new provision be enacted to take care of the losses from other causes.

Of greater importance than the exemptions, are the refund provisions of the law. Refunds are paid to the purchaser at retail in Montana. All claims must be notarized and be accompanied by the dealer's original invoice. All the refunds are for the full amount of 7-cents per gallon.⁴⁴

⁴³Sixteenth Biennial Report of the Montana State Board of Equalization July 1, 1952 to June 30, 1954, p. 9.

⁴⁴Specified non-highway uses refunded are: agriculture, lumbering, mining, railroad and public utilities, aviation, industries, domestic heat and light, private construction, Federal Construction, oil production and refining, commercial, and counties, cities, towns and school districts are given refunds on gasoline for any or all purposes.

The first refund law was enacted in 1927, in 1937 the law was amended to allow refunds to counties, cities, towns and school districts for governmental and proprietary functions.⁴⁵ In 1939 the refund provision was again revised to establish a permit system and to more clearly define the law.⁴⁶ Motor fuel lost or destroyed is not subject to refund. Refunds are not made to State Government for highway or non-highway use as the law does not provide for such refunds. Special highway uses, such as public service busses, ambulances and vehicles used exclusively in cities are not subject to a refund. Taxes on motor fuel used by contractors or State road construction are subject to refund but are not claimed as the State has a non-claiming clause in the contracts.

Sales for aviation use are regularly subject to refund of six cents per gallon on purchases of gasoline used in the operation of aircraft; an additional one cent per gallon is given to the State Aviation fund. In other words they are subject to a full refund of six cents and one cent to the aviation fund.

Since the fuel tax is levied for the use of the highways there is little argument that can be raised against the refund provision. However, the administration of the refund law is a complex situation and the problems of

⁴⁵ Statutes of 1927 - Chapter 17; Statutes of 1937 - Chapter 96.

⁴⁶ Statutes of 1939 - Chapter 67.

evasion is one which is yet to be solved. In commenting upon this problem in Montana, The Board of Equalization said:⁴⁷

An applicant or user is entitled to six-cents refund on every gallon used for non-highway purposes. By the same token, the State is entitled to six-cents tax on every gallon used on the highway. Today there are perhaps more violations of the motor fuel tax laws by fraudulent refund claims than any other single means. These involve not only the user of the tax-refunded motor fuel on the highways but also the tank wagon driver who issues improper invoices. No single state has the answer, whether it be colored fuel or colored containers. The reason is simple - you cannot legislate honesty.

That refunds are no small item is indicated in Chart 1. For the last 20 years the refunds have averaged approximately 22 percent of gross revenue received from the gasoline tax. The percentages for 1943, 1944 and 1945 are abnormally high because of the war circumstances which cut down motor vehicle use of motor fuel and at the same time increased its use for industrial and other non-taxable purposes. Compared to the other states Montana's refunds have been relatively high. During this period they have been approximately fourth or fifth highest in the nation.

Administration

The tax on gasoline as presently handled is one of the most accurately handled of all the states revenue measures. Principally because of the small number of taxpayers. However the same has not been true of the use fuel tax. The Gasoline Tax and Use Fuel Collection Division of the Board of Equalization

⁴⁷Sixteenth Biennial Report of the Montana State Board of Equalization
July 1, 1952 to June 30, 1954, p. 8

estimate that the entire staff spends about 70 percent of their time on the use fuel which produces approximately 8 percent of total revenue, and 25 percent on the gasoline tax that produces approximately 90 percent of total revenue and 5 percent on other taxes that produce 2 percent of total revenue collected by the department.

The recent special fuel tax law requiring both dealers and user to be licensed may eventually bring the use tax into manageable proportions.

Administration costs of the Motor Vehicle Fuels Tax Division and the Motor Vehicle Refund Division of the Board of Equalization is given in Table 8. Large collections and few taxpayers have made the costs of administration relatively low. As indicated in the last column of the table, costs of collection have been less than 1 percent of net revenues in recent years except during the war years when collections were low.

Tax Yield and Disposition of Proceeds

The fuel tax in Montana has been extremely productive. Revenues for earlier years as reported by the State Board of Equalization have been as follows: in 1921 the first year the tax was collected it produced approximately \$185,000 under the one-cent tax. In 1923 under the two-cent tax \$441,258; in 1927 under the three-cent tax \$1,767,000 and in 1929 with the five cent tax \$2,226,000.⁴⁸

⁴⁸These are gross receipts. They are not indicated in Table 12 because because the first tax was not apportioned for highways and the 1921 and 1923 laws were declared unconstitutional.

-Table 8-

COLLECTION and ADMINISTRATIVE EXPENSES of the FUEL TAX*

Year	Collection & Administration Expenses (000)	Percent of Net Revenue (000)
1929	12	.54
1930	26	.87
1931	24	.81
1932	13	.48
1933	32	1.24
1934	35	1.14
1935	33	.86
1936	37	.83
1937	37	.81
1938	43	.97
1939	47	.98
1940	47	.93
1941	50	.91
1942	49	1.03
1943	47	1.31
1944	46	1.18
1945	47	1.05
1946	46	.75
1947	57	.83
1948	58	.78
1949	60	.68
1950	69	.66
1951	77	.66
1952	71	.60
1953	86	.63
1954	95	.71
1955	98	.61

* Source: Board of Equalization and State Highway Planning Survey Files.

Chart 1 is a tabulation drawn up by the Planning Survey Division of the State Highway Department. This table begins in 1935 and indicates the steady increase in net revenue since that time. In 1950 the yield surpassed the \$10 million mark and in 1955 it climbed to over \$16 million. This consistent increase in yield largely reflects the increase in motor vehicles operated on Montana highways, along with the increase in the tax rate in 1949 from five cents to six cents and the increase in 1955 was due to the increase in the gasoline tax rate from six-cents to seven-cents and the new nine-cent tax on special fuel.

The first gas tax in Montana which was enacted in 1921 was divided one-third to the school fund, and two-thirds to the State general fund. The 1923 law reapportioned the revenue so that 40 percent went to the State general fund, 40 percent to the counties and 20 percent to the State highway fund. In 1925 the State highways share was reduced from the 20 percent to 15 percent. In 1926, through an initiative measure the gas tax was raised to three-cents per gallon with 100 percent of the revenue going to the State Highway fund.

Currently collections of the gasoline license tax are credited to the State Treasury for distribution to the various funds. The funds are distributed to the various funds. The funds are distributed 75 percent to the State Highway Fund and 25 per cent to the Gasoline license drawback fund. Refund payments are made from this drawback fund and any moneys remaining

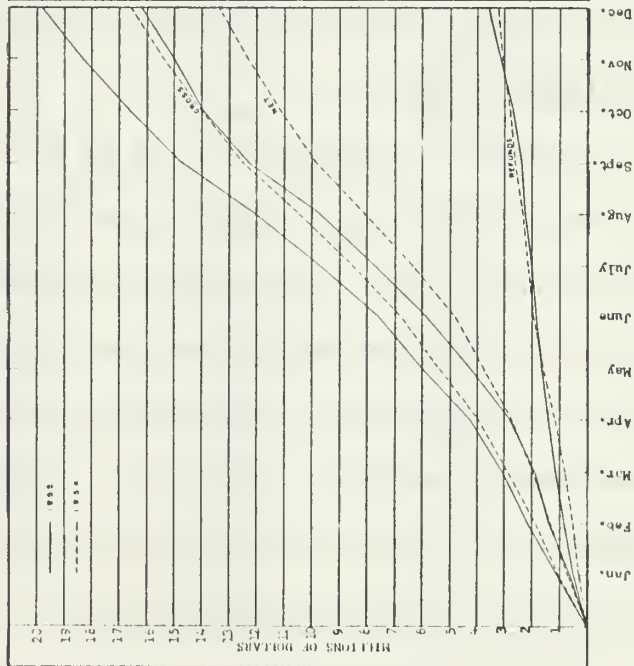
MONTANA STATE HIGHWAY COMMISSION
PLANNING SURVEY DIVISION

Compiled from records of
State Board of Equalization

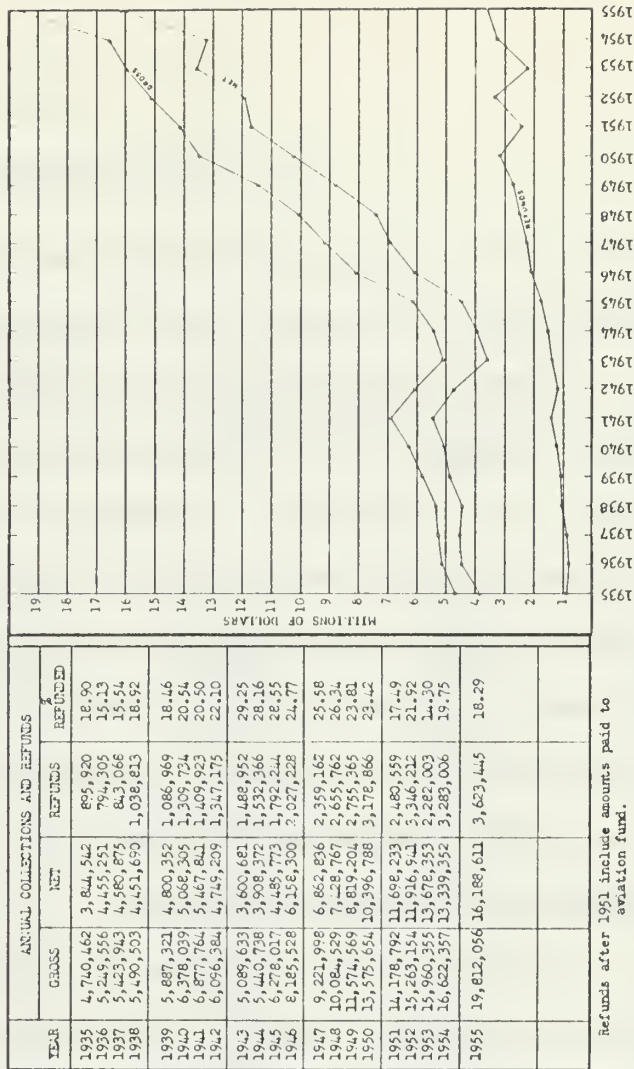
COMPARISON OF MOTOR FUEL TAX COLLECTIONS AND REFUNDS

MONTHS	GROSS COLLECTIONS					NET COLLECTIONS					REFUNDS					% REFUNDS TO GROSS				
	MONTHLY			ACCUMULATED		%	MONTHLY			ACCUMULATED		%	MONTHLY			ACCUMULATED		MONTHLY	ACCUMULATED	
	1954	1955	CHANGE	1954	1955		1954	1955	CHANGE	1954	1955		1954	1955	1954	1955	1954			1955
JANUARY	1,019,785	1,111,192	+11.91	1,019,785	1,111,192	+11.91	714,492	624,264	-12.63	714,492	624,264	-12.63	305,293	516,928	29.94	29.94	45.30	45.30	1954	1955
FEBRUARY	1,019,785	1,111,192	+11.91	2,039,570	2,222,384	+9.00	596,020	711,197	+19.33	1,310,512	1,330,461	+1.51	214,324	236,807	26.15	26.15	31.34	31.34	1954	1955
MARCH	1,019,785	1,111,192	+11.91	3,059,355	3,333,576	+9.12	649,871	573,620	-11.74	1,960,383	1,939,081	-1.09	340,427	308,906	34.38	34.38	28.60	28.60	1954	1955
APRIL	1,019,785	1,111,192	+11.91	4,079,140	4,444,768	+9.00	758,803	865,544	+14.59	2,719,186	2,808,625	+03.29	364,811	304,323	22.47	22.47	25.92	25.92	1954	1955
MAY	1,019,785	1,111,192	+11.91	5,098,925	5,555,960	+9.00	1,046,102	1,470,288	+40.34	3,765,288	4,279,313	+13.64	376,830	213,743	26.38	26.38	26.38	26.38	1954	1955
JUNE	1,019,785	1,111,192	+11.91	6,118,710	6,667,152	+9.00	1,083,107	1,565,641	+44.79	4,848,695	5,214,754	+7.56	376,969	181,742	23.92	23.92	19.29	19.29	1954	1955
JULY	1,019,785	1,111,192	+11.91	7,138,495	7,778,304	+9.00	1,451,912	1,921,834	+32.36	6,343,607	7,745,388	+22.48	317,485	203,363	12.71	12.71	9.57	9.57	1954	1955
AUGUST	1,019,785	1,111,192	+11.91	8,158,280	8,889,496	+9.00	1,765,215	2,032,298	+15.36	8,108,852	9,790,680	+20.75	145,181	237,145	16.77	16.77	11.29	11.29	1954	1955
SEPTEMBER	1,019,785	1,111,192	+11.91	9,177,065	9,999,690	+9.00	1,726,517	2,475,350	+43.36	9,835,369	12,266,370	+24.70	235,592	235,592	13.05	13.05	6.03	6.03	1954	1955
OCTOBER	1,019,785	1,111,192	+11.91	10,196,850	11,110,882	+9.00	1,310,680	1,663,962	+26.11	11,176,049	13,929,038	+24.63	223,634	277,999	14.29	14.29	14.32	14.32	1954	1955
NOVEMBER	1,019,785	1,111,192	+11.91	11,216,635	12,222,074	+9.00	1,217,422	1,075,811	-11.59	12,322,471	15,008,649	+21.79	227,730	560,172	18.36	18.36	30.47	30.47	1954	1955
DECEMBER	1,019,785	1,111,192	+11.91	12,236,420	13,333,266	+9.00	1,015,882	1,179,762	+16.13	13,335,352	16,188,611	+21.36	230,781	306,043	18.51	18.51	20.60	20.60	1954	1955

COMPARISON OF ACCUMULATED DATA FOR 1954 AND 1955



COMPARISON OF ANNUAL DATA FROM 1935 TO 1955



Refunds after 1951 include amounts paid to
aviation fund.

1935 1936 1937 1938 1939 1940 1941 1942 1943 1944 1945 1946 1947 1948 1949 1950 1951 1952 1953 1954 1955

in this fund after the refunds have been paid are transferred to the State Highway fund at the close of each fiscal year.

Funds are expended out of the State Highway fund for services of State Highway obligations and for construction and maintenance of the Federal-aid Primary and construction of Federal-aid Secondary. No highways other than the Federal Primary and Secondary are built from the fuel tax moneys. Non-highway purposes such as construction of airports is not permitted however one cent of the tax on aviation gasoline, instead of being refunded, goes to the State Aviation Fund to be used for regulation of aeronautics and other matters pertaining to aircraft.

Evaluation of The Motor Fuels Tax

In terms of fiscal results, the enactment of the gasoline tax in 1921 was one of the most important changes ever made in the Montana tax structure of the State. Certainly it was the most important ever made in the system of highway finance.

Although the motor fuels tax is one of the most productive taxes within the tax structure, it can be used as a measure of highway use only if the correct unit of measurement is used. Large vehicles use more gasoline per mile than smaller vehicles but this does not tell the true story. Gasoline consumption is progressive with vehicle miles as the unit of measurements as Table 9 points out. The passenger car at seven-cents a gallon contributes .4730 cents per vehicle mile whereas a truck at 28,000 pounds 1.4522 cents per vehicle mile.

When a ton mile is used as the measuring unit rather than the

Table 9

Fuel Tax as a Measure of Highway Use*

Vehicles and Gross Weight	Operating gross tons	Average Miles per gallon	Average Fuel Rate per vehicle mile (cents)	Average Fuel Rate per ton mile (cents)	Deficiency per ton- mile at automobile rate (cents)
Private passenger car	2.0	14.80	.4730	.23649	
Trucks:(Gas powered at seven cents per gallon)					
6,000	2.25	10.80	0.6481	.28806	
8,000	3.00	9.35	0.7486	.24955	
10,000	3.75	8.33	0.8403	.22409	.01240
12,000	4.50	7.59	0.9222	.20495	.03154
14,000	5.25	7.02	0.9971	.18993	.04656
16,000	6.00	6.54	1.0703	.17839	.05810
18,000	6.75	6.12	1.1437	.16945	.06704
20,000	7.50	5.79	1.2089	.16120	.07529
22,000	8.25	5.50	1.2727	.15427	.08222
24,000	9.00	5.25	1.3333	.14815	.08834
26,000	9.75	5.02	1.3944	.14302	.09352
28,000	10.50	4.82	1.4522	.13831	.09818
30,000	11.25	4.64	1.5086	.13410	.10239
32,000	12.00	4.48	1.5624	.13021	.10628
34,000	12.75	4.32	1.6203	.12709	.10940
36,000	13.50	4.19	1.6706	.12375	.11274
38,000	14.25	4.07	1.7198	.12069	.11580
40,000	15.00	3.96	1.7676	.11784	.11865
42,000	15.75	3.87	1.8087	.11484	.12165
Trucks:(Diesel powered at nine cents per gallon)					
18,000	6.75	7.20	1.2500	.18519	.05130
20,000	7.50	6.92	1.3005	.17341	.06308
22,000	8.25	6.68	1.3473	.16331	.07318
24,000	9.00	6.47	1.3910	.15456	.08193
26,000	9.75	6.25	1.4400	.14769	.08880
28,000	10.50	6.08	1.4802	.14098	.09551
30,000	11.25	5.91	1.5228	.13536	.10113
32,000	12.00	5.78	1.5570	.12976	.10673
34,000	12.75	5.62	1.6013	.12560	.11089
36,000	13.50	5.49	1.6393	.12143	.11506
38,000	14.25	5.37	1.6759	.11761	.11888
40,000	15.00	5.25	1.7142	.11429	.12220
42,000	15.75	5.13	1.7543	.11139	.12510

*Deficiency per ton-mile at automobile rate was calculated from Financing Modern Highways For Montana, 1956, Chapter 5, Table 5-2.

vehicle mile the gasoline tax is regressive because the fuel consumption does not increase proportionately with increase in the gross weight of the vehicle. As Table 9 indicates a passenger car contributes .23649 cents per ton mile whereas a truck at say 20,000 pounds contributes only .16120 cents per ton mile. As the table indicates the passenger car pays .07529 cents per ton mile more than a 20,000 pound truck.

For this reason the diesel tax of nine cents, which is two-cents higher per gallon than the gasoline tax, was put into effect. As the table indicates this tax compensates for this regression to some extent although there isn't a single unit truck on the road over 8,000 pounds gross weight that pays as much per ton-mile as the passenger car.

This evaluation points out that the gasoline tax by itself is not adequate as a measure of highway use because the tax imposes a larger burden on passenger automobiles than on heavier trucks. For this reason, since the gasoline tax is regressive, other taxes are needed to supplement it in order to provide for all around equity. At the present time the G.V.W. tax is used for this purpose.

IV Motor Vehicle Use Tax and Gross Vehicle Weight Fees

In 1950 a Motor Vehicle Use Tax was enacted. This act provided that in consideration of the right to use the highways of Montana, various fees were to be imposed upon vehicles registered in the State.⁴⁹

⁴⁹Statutes of 1949 - Chapter 208

These fees were as follows:

1. \$5 to \$100 for trucks - depending on their rated capacity.
2. \$2 to \$100 for trailers - depending on their rated capacity.
3. Itinerent temporary licenses fees:
 - a. Up to five ton vehicles for ten days was \$5.
 - b. Five to ten ton vehicles for ten days was \$10.
 - c. Ten ton vehicles and over for ten days was \$20.
4. A flat fee of \$3 on all passenger cars.
5. Fees from \$8 to \$32 on new passenger cars depending on the quarter in which the car was purchased.
 - a. This was in lieu of County property tax that is assessed on all vehicles on January 1 of each year.

This tax was temporary and the two years it was in effect produced approximately \$3 million which was deposited in the State Highway Fund.

As a result of a thorough investigation by the 1949 Interim Highway Committee the first Gross Vehicle Weight tax was put into effect beginning with January 1, 1952.⁵⁰ This law has since been amended by the 1953 and 1955 Legislative assemblies.⁵¹ The fees in effect today, as shown in Chart 2, range from \$4 for vehicles up to 6,000 pounds, to

⁵⁰Statutes of 1951 - Chapter 219

⁵¹Statutes of 1953 - Chapter 139; Statutes of 1955 - Chapter 89, 156, 175, 177, 238, 251 and 258.

CHART 2

STATE HIGHWAY COMMISSION OF MONTANA
PLANNING SURVEY G.V.W.T. DIVISION

Helena, Montana

GROSS VEHICLE WEIGHT FEES

EFFECTIVE JAN. 1, 1956

TRUCKS AND TRUCK-TRACTORS

Pounds	Pounds	(1) Fact Finding Fees	(2) Annual Full Fees	(2) 1/4 Year Full Annual Fees	(3) Annual 20% Farm Fees	(3) 1/4 Year 20% Farm Fees	(4) Annual 75% Fees	(4) 1/4 Year 75% Fees	(5) 1/2 Year Full Fees	(5) 1/2 Year 20% Farm Fees	(5) 1/2 Year 75% Fees
Up to 6,000		\$.25	\$ 6.00		\$ 4.00		\$ 4.50		\$ 3.00	\$ 2.00	\$ 2.25
6,001 to 8,000		.50	10.00		4.00		7.50		5.00	2.00	3.75
8,001 to 10,000		.50	14.00		4.00		10.50		7.00	2.00	5.25
10,001 to 12,000		.50	16.00		4.00		12.00		8.00	2.00	6.00
12,001 to 14,000		.50	18.00		4.00		13.50		9.00	2.00	6.75
14,001 to 16,000		.50	22.00		4.40		16.50		11.00	2.20	8.25
16,001 to 18,000		.50	30.00		6.00		22.50		15.00	3.00	11.25
18,001 to 20,000		.50	40.00		8.00		30.00		20.00	4.00	15.00
20,001 to 22,000		.50	50.00		10.00		37.50		25.00	5.00	18.75
22,001 to 24,000		.50	75.00		15.00		56.25		37.50	7.50	28.13
24,001 to 26,000		1.00	100.00	\$ 25.00	20.00	\$ 5.00	75.00	\$ 18.75	50.00	10.00	37.50
26,001 to 28,000		1.00	125.00	31.25	25.00	6.25	93.75	23.44	62.50	12.50	46.87
28,001 to 30,000		1.00	165.00	41.25	33.00	8.25	123.75	30.94	82.50	16.50	61.87
30,001 to 32,000		1.00	210.00	52.50	42.00	10.50	157.50	39.38	105.00	21.00	78.75
32,001 to 34,000		1.00	255.00	63.75	51.00	12.75	191.25	47.81	127.50	25.50	95.63
34,001 to 36,000		1.00	300.00	75.00	60.00	15.00	225.00	56.25	150.00	30.00	112.50
36,001 to 38,000		1.00	345.00	86.25	69.00	17.25	258.75	64.69	172.50	34.50	129.38
38,001 to 40,000		1.00	390.00	97.50	78.00	19.50	292.50	73.13	195.00	39.00	146.25
40,001 to 42,000		1.00	435.00	108.75	87.00	21.75	326.25	81.56	217.50	43.50	163.13
Each 2,000 lbs. over 42,000 lbs.			50.00	12.50	10.00	2.50	37.50	9.38	25.00	5.00	18.75

TRAILERS AND SEMI-TRAILERS

Up to 2,500 lbs. For Personal use		Exempt									
Up to 2,500 lbs. For Commercial use		3.50		3.50		3.50		1.75	1.75	1.75	
2,501 to 6,000		4.50		4.00		4.00		2.25	2.00	2.00	
6,001 to 8,000	.50	12.00		4.00		9.00		6.00	2.00	4.50	
8,001 to 10,000	.50	14.00		4.00		10.50		7.00	2.00	5.25	
10,001 to 12,000	.50	16.00		4.00		12.00		8.00	2.00	6.00	
12,001 to 14,000	.50	18.00		4.00		13.50		9.00	2.00	6.75	
14,001 to 16,000	.50	22.00		4.40		16.50		11.00	2.20	8.25	
16,001 to 18,000	.50	30.00		6.00		22.50		15.00	3.00	11.25	
18,001 to 20,000	.50	40.00		8.00		30.00		20.00	4.00	15.00	
20,001 to 22,000	.50	50.00		10.00		37.50		25.00	5.00	18.75	
22,001 to 24,000	.50	75.00		15.00		56.25		37.50	7.50	28.13	
24,001 to 26,000	1.00	100.00	25.00	20.00	5.00	75.00	18.75	50.00	10.00	37.50	
26,001 to 28,000	1.00	125.00	31.25	25.00	6.25	93.75	23.44	62.50	12.50	46.87	
28,001 to 30,000	1.00	165.00	41.25	33.00	8.25	123.75	30.94	82.50	16.50	61.87	
30,001 to 32,000	1.00	210.00	52.50	42.00	10.50	157.50	39.38	105.00	21.00	78.75	
32,001 to 34,000	1.00	255.00	63.75	51.00	12.75	191.25	47.81	127.50	25.50	95.63	
34,001 to 36,000	1.00	300.00	75.00	60.00	15.00	225.00	56.25	150.00	30.00	112.50	
36,001 to 38,000	1.00	345.00	86.25	69.00	17.25	258.75	64.69	172.50	34.50	129.38	
38,001 to 40,000	1.00	390.00	97.50	78.00	19.50	292.50	73.13	195.00	39.00	146.25	
40,001 to 42,000	1.00	435.00	108.75	87.00	21.75	326.25	81.56	217.50	43.50	163.13	
Each 2,000 lbs. over 42,000		50.00	12.50	10.00	2.50	37.50	9.38	25.00	5.00	18.75	

- (1) Fact Finding Fees are not subject to half year reduction.
 (2) Non-Resident vehicles, part of a promoted fleet, are not permitted to pay Gross Vehicle Weight fees by quarters.
 (3) Vehicles granted 20% of the full fee are not permitted commercial use or "For Hire" use at any time.
 (4) Vehicles used exclusively in hauling livestock, logs, ready-mix concrete and pole trailers and low boy trailers used exclusively for hauling of equipment may use the 75% fee.
 (5) Vehicles with a gross weight of less than 24,000 pounds are not subject to half year fee until after July 1.

Truck and Truck Tractor License Plate Fee \$10.00

Trailer and Semi Trailer License Plate Fee over 6000 lbs G.V.W. \$10.00

Trailer License Plate Fees up to 2,500 lbs G.V.W. \$2.00

Trailer License Plate Fees 2,500 lbs up to 6,000 lbs \$5.00

\$435 for vehicles up to 42,000 pounds. Trailers are licensed separately from power units and at substantially the same rate schedule. These fees replaced the graduated registration fees in the regular registration law. All trucks now pay a flat \$10 registration fee.

In addition to these graduated gross weight fees, the law provides for a sales tax on new automobiles. This sales tax is from three-eighths of one percent to one and one-half percent of the list price of the automobile, depending on the annual quarter in which the automobile is purchased. This tax is considered to be in lieu of the first year county property tax, but nevertheless the revenue derived from this source is deposited in the State Highway Fund.

The Caravan Law⁵²

This is an act to provide for the payment of fees and issuance of permits to persons or firms transporting new vehicles over the highways, where such vehicles will only be transported on the highways once.

It is related to the G.V.W. law in the sense that it is in lieu of the G.V.W. fees. This act does not apply to vehicles regularly used in the hauling of vehicles by the truck - away method nor to the vehicles so transported, but only to drive-away or tow-away methods.

⁵² Statutes of 1953 - Chapter 133

The people or firms who apply to the Registrar of Motor Vehicles for a permit to use the highways of the State pay a fee of one hundred dollars. The Registrar of Motor Vehicles then issues them an annual permit. The Registrar collects an additional sum of one dollar for each pair of transit-plates or devices applied for. The Registrar retains these permits and plate fees to defray cost of administering the act.

In addition to the permit and flat fees, a permit holder pays to the Registrar a one-trip fee of five dollars per driven vehicle, such being payable quarterly. The Registrar retains five percent of the funds collected in payment of these trip fees to defray costs of administration, and the remaining ninety-five percent is remitted to the State Treasurer for deposit in the State Highway Fund. Since the caravan law has been in effect, it has produced approximately \$22,000. In 1955 it produced approximately \$9,000.

Tax Yield and Disposition of Proceeds

The Gross Vehicle Weight Tax division coordinates its functions with the Registrar of Motor Vehicles but there is no written agreement. The Registrar of Motor Vehicles collects the Caravan tax and the proceeds are distributed as explained above. The counties collect all other G.V.W. fees and retain 5 percent of revenue for expenses. The remaining 95 percent is remitted to the State Treasurer to be deposited in the State Highway Fund. Receipts from the 1950 Motor Vehicle Use-Tax, Caravan Tax

and the current Gross Vehicle Weight Tax is given in the following table:

Table 10*

<u>Year</u>	<u>Use-Tax</u>	<u>G.V.W. Receipts</u>	<u>Auto Caravan</u>	<u>Total</u>
1950	\$1,660,699			\$1,660,699
1951	\$1,720,038			\$1,720,038
1952	16,185	\$1,682,194		\$1,698,379
1953		\$1,937,883	\$3,624	\$1,941,507
1954		\$2,019,899	\$6,921	\$2,026,820
1955		\$2,508,541	\$9,480	\$2,518,021

*Source: From the files of the State Highway Planning Survey Division.

The Gross Vehicle Weight fees are justified as a source of revenue since highways are available for use to all users regardless of the number of miles traveled. Since benefits derived are in proportion to the weight of the vehicle the G.V.W. fees are graduated according to relative highway benefit and for this reason the tax is graduated progressively with the size of the vehicle.

The Equity of this tax as a measure of benefits is seriously limited because the operating mileage per vehicle is not taken into consideration. A vehicle that travels 10,000 miles a year is subject to the same tax as a vehicle of similar weight that travels 60,000 miles a year. The defectiveness of this type of tax has resulted in the adoption of a mileage tax in many states to supplement the flat fee for each weight group.

III Drivers Licenses

Drivers licenses may be considered as part of the registration law since they are primarily for regulatory purposes. However, the laws

pertaining to the drivers licenses have a distinct history of their own. Montana did not have any law for operators licenses until 1935 when the Highway Patrol Board was created. The chauffeurs license however was part of the first Montana State Motor Vehicle Law in 1913.⁵³ Section 8 of this law provided for a chauffeurs drivers license with a fee of \$2. In 1917 the chauffeurs drivers license law was put in the registration law.⁵⁴ The provisions pertaining to the law and the fees remained the same.

In 1935 the Highway Patrol Board was created.⁵⁵ This act defined and enumerated laws pertaining to the use of the highways and the operating of motor vehicles, and fees for state drivers licenses. Every owner and driver of a motor vehicle, including motorcycles, was to procure a driver's license from the county treasurer. The fee was set at seventy-five cents and was to be purchased annually on or before January 1, and expired on December 31st of the same year. There was no examination required.

This law was amended in 1937 and a new law was enacted in 1943 that

⁵³Statutes of 1913- Chapter 73

⁵⁴Statutes of 1917 - Chapter 75

⁵⁵Statutes of 1935 - Chapter 185

repealed all the previous laws.⁵⁶ The fee remained at seventy-five cents annually but the disposition of revenue was changed.

In 1947 the Montana Uniform Motor Vehicle Operators and Chauffeurs License Act was enacted.⁵⁷ A drivers examination section of the Montana Highway Patrol was created under the direct control and supervision of the Montana Highway Patrol Board, and a chief examiner was selected to carry out the provisions of the act.⁵⁸ With respect to fees section 19 of the act stated that the Highway Patrol Board was to have the authority to appoint County Treasurers and other qualified officers to act as its agent or agents for the sale of driver's licenses, and were to make necessary rules and regulations governing such sales. The board was instructed, that upon the payment of one dollar and fifty cents, to issue an operator's or chauffeur's license to the applicant. The license was to be purchased annually on or before January 1 and to expire December 31 of the same year.

In 1951 this was amended and the method of purchasing the licenses

⁵⁶

Statutes of 1937 - Chapter 183; Statutes of 1943 - Chapter 199

⁵⁷

Statutes of 1947 - Chapter 267

⁵⁸Section Two of the act defined operator and chauffeur. A Chauffeur was defined as every person who is employed by another for the principal purpose of driving a motor vehicle excluding farm trucks. An Operator was defined as every person other than a chauffeur, who drives or is in actual physical control of a motor vehicle upon a highway.

Table 11*

Highway Patrol Receipts and Expenditures

Year	Receipts (000)	Expenditures (000)
1935	\$ 67	\$ 33
1936	179	91
1937	241	107
1938	355	171
1939	421	245
1940	437	249
1941	438	285
1942	260	251
1943	269	269
1944	250	248
1945	253	247
1946	335	315
1947	434	358
1948	483	371
1949	528	395
1950	623	617
1951	551	484
1952	655	608
1953	651	580
1954	686	629
1955	<u>767</u>	<u>784</u>
Total	\$8,883	\$7,337

*Source: From the files of State Highway Planning Survey Division.

was changed.⁵⁹ The fee was still \$1.50 annually but the licenses were to be purchased biennially on or before the operators or chauffeurs birthday, and expired on the anniversary of the date of birth of the operator or chauffeur, two years or less after the date of issue. The fee was therefore \$3 for the two year period. This is still in effect today.

Tax Yield and Disposition of Proceeds

Prior to 1943 revenue derived from drivers and chauffeurs licenses were distributed the same way as the registration fees. Under the 1943 law the State Treasurer was instructed to deposit to the credit of the State general fund all moneys received by him from the collection of Motor vehicle drivers license fees.⁶⁰ All fees, fines and forfeitures collected in any court from persons for violation of the laws and regulations relating to the use of State highways and the operating of vehicles were to be paid to the State Treasurer to be credited to the general fund of the State. The courts were instructed to deduct all costs and fees and then transmit the balance of fines to the State Treasurer. The collection expenses of the counties were to constitute a proper claim against the State. This method is in effect today.

⁵⁹ Statutes of 1951 - Chapter 135

⁶⁰ Statutes of 1943 - Chapter 199

The Highway Patrol in turn is supported by appropriations from the General Fund. Currently the State also contributes 15 percent of all moneys received by the State from the collection of the drivers licenses fees to the Highway Patrolmens Retirement System.⁶¹

Revenue and Highway Patrol expenditures since 1935 are shown in Table 11. In recent years both receipts and expenditures have been close to \$700,000.

VI Total Highway User Revenue

Total User Revenue since 1917 has contributed approximately \$271 million for highway construction, maintenance and motor vehicle regulation. Of this amount regular registration fees amounted to approximately \$54 million (20 percent); miscellaneous registration fees \$21 million (8 percent); Highway Patrol receipts from drivers licenses, fines and forfeitures \$9 million (3 percent) the former motor vehicle use tax and the present gross vehicle weight fees \$12 million (4 percent); and the fuel tax \$175 million (65 percent).

The regular registration fees are for the most part distributed to the counties. All other user fees except 5% of the GVW fees go to the State Highway Department and various other State agencies for regulation

⁶¹ Statutes of 1955 Chapter 243

Table 100

TOTAL HIGHWAY USER TAX REVENUES

Year	Number of Private Vehicles	Regular Registration	Miscellaneous Registration	Highway Patrol Receipts	G.V.W.	Net Fuel Taxes	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1917	43	290	33				323
1918	51	311	353				704
1919	59	408	407				815
1920	61	414	417				833
1921	57	591	1,477				2,092
1922	63	620	595				1,215
1923	65	710	719				1,459
1924	73	821	762			117	1,700
1925	83	916	1,928			112	2,950
1926	104	1,357	1,048			111	2,516
1927	113	1,061	1,124			533	2,698
1928	126	1,100	1,286			1,792	4,277
1929	140	1,286	1,301			2,228	4,815
1930	135	1,497	1,350			2,976	6,523
1931	127	1,471	1,400			2,978	6,047
1932	107	1,232	1,300			2,733	5,265
1933	110	1,023	1,035			2,578	4,641
1934	128	914	170			3,081	4,165
1935	150	1,140	163	67		3,846	5,226
1936	167	1,079	126	179		4,455	5,839
1937	174	1,250	29	241		4,581	6,101
1938	171	1,271	28	355		4,452	6,106
1939	180	1,267	132	421		4,800	6,620
1940	191	1,435	104	437		5,068	7,044
1941	179	1,577	153	438		5,468	7,636
1942	175	1,450	97	260		4,749	6,565
1943	171	1,328	70	269		3,601	5,268
1944	157	1,261	67	290		3,908	5,486
1945	157	1,264	72	253		4,486	6,075
1946	175	1,393	120	33		6,158	8,006
1947	173	1,619	151	434		6,862	9,066
1948	215	1,818	177	483		7,429	9,907
1949	240	2,117	204	528		8,819	11,670
1950	259	2,237	231	623	\$ 1,733	10,397	15,221
1951	271	2,465	237	551	1,814	11,698	16,765
1952	277	2,656	240	655	1,793	11,917	17,261
1953	296	2,819	269	651	2,033	13,678	19,450
1954	308	2,978	272	686	2,137	13,339	19,412
1955	330	3,142	307	767	2,508	16,189	22,215
Total		\$53,933	\$20,706	\$8,883	\$12,018	\$175,139	\$270,679

*Source: From the files of the State Highway Planning Survey Division.

of the Motor Vehicle.

Table No.69 in Appendix B shows highway user fees collected in 1954. In comparison to other states Montana is slightly over the average of \$62.12 per vehicle collection in 1954 with an average of \$63.15 per vehicle.

Since the personal property tax is collected at the same time as the motor vehicle registration fee it is usually considered a part of the cost of licensing the vehicle. However, this property tax goes for general purposes within the county, city and school districts, and for this reason may not be considered as a motor vehicle user tax. The average property tax per vehicle in 1954 was approximately \$10.00.

VII Other Sources of Revenue for Highways in Montana

Although user taxes in recent years have contributed the largest share of income for our highways there are three other sources, namely, Federal-aid property tax, and borrowing that have been major contributors. Borrowing, of course, is not a source of revenue but nevertheless it has helped accelerate our highway programs and perhaps if this method of financing had not been used over the years there would be fewer surfaced highways within the State today. These sources of revenue will be discussed in detail in Chapter V.

VIII Motor Carrier Taxes:

The Motor Carrier Act was first enacted in 1931.⁶² The purpose of

⁶²Statutes of 1931 - Chapter 184

the act was for the supervision, regulation and control of the State highways by motor carriers for hire. The justification of the act is based on the fact that the State highways belong to the people for their use in an ordinary way; any use for the purpose of gain is special and extraordinary, which the State may prohibit altogether or permit.

Thus as a means of protecting its highways from abusive use, and the public from the evils of unregulated competition, the State has the power to require that motor carriers for hire obtain a certificate of public convenience and necessity as a condition precedent to the right to conduct such a business.

The law excluded those engaged in other business, and using motor vehicles solely for the purpose of delivering their own goods in the course of such business.

The Motor Carriers are classified in three catagories:⁶³ Class A motor carriers embrace all motor carriers operating between fixed termini or over a regular route, under regular rates or charges, based upon either station-to-station rates or upon a mileage rate or scale. Class B. motor carriers embrace all motor carriers operating under regular rates or charges based upon either station-to-station rates or upon a mileage rate or scale, and not between fixed termini or over a regular route.

⁶³1947 Revised Codes of Montana Sec. 3847.2 (8-102)

Class C motor carriers shall embrace all motor carriers operating motor vehicles for distributing, delivering or collecting wares, merchandise or commodities, or transporting persons, where the remuneration is fixed in and the transportation service furnished under a contract, charter, agreement or undertaking.

Currently the fees in effect are:

1.	Gross revenue fees	.5% of gross revenue
2.	Class C carrier intra state	\$5.00
3.	Application for registration of interstate authority	\$15.00
4.	Equipment list form	\$10.00 /vehicle
5.	Filing annual reports, each	\$ 5.00
6.	Filing tariffs, time schedules and supplements thereto, each	\$ 2.00
7.	Classification for public utilities, each	\$ 1.50
8.	For copy of rules and regulations for motor carriers, each	.25
9.	Blank forms of annual reports for utilities and common carriers	Cost.
10.	Application for intra state certificate of public convenience and necessity	\$15.00

Common and contract motor carriers are required to pay these fees to operate within Montana. The proceeds from these charges are deposited in the General fund, ostensibly for use of the Montana Railroad Commission to defray costs of administration. The fees are regulatory in nature and should not be regarded as highway-user imposts. Table 13 shows receipts from 1937 through 1955. In 1955, these fees produced \$279,000. Administration and operating costs of the Railroad Commission amounted to \$104,000. The fact that the fees collected normally exceed regulatory costs leads to the conclusion that regulation activity should be accelerated or fees reduced accordingly.

Table 13*

STATE MOTOR - CARRIER RECEIPTS

Year	Gross Receipts	Special License Fees	Certificate or permit Fees	Miscellaneous Receipts	Total
1937	\$ 27,000	\$ 13,000	\$ 6,000	\$ 1,000	\$ 47,000
1938	34,000	15,000	3,000	4,000	56,000
1939	38,000	16,000	2,000	4,000	60,000
1940	37,000	15,000	2,000	6,000	60,000
1941	43,000	16,000	2,000	5,000	66,000
1942	47,000	3,000	2,000	3,000	55,000
1943	56,000	15,000	2,000	3,000	76,000
1944	55,000	14,000	1,000	2,000	72,000
1945	55,000	15,000	2,000	2,000	74,000
1946	67,000	20,000	4,000	2,000	93,000
1947	80,000	23,000	2,000	2,000	107,000
1948	121,000	38,000	1,000	2,000	162,000
1949	116,000	31,000	1,000	2,000	150,000
1950	116,000	35,000	1,000	2,000	154,000
1951	151,000	48,000	1,000	2,000	202,000
1952	152,000	52,000	1,000	2,000	207,000
1953	180,000	67,000	2,000	2,000	251,000
1954	187,000	69,000	2,000	228,000	486,000
1955	<u>185,000</u>	<u>81,000</u>	<u>2,000</u>	<u>11,000</u>	<u>279,000</u>
Totals	\$1,747,000	\$586,000	\$39,000	\$285,000	\$2,657,000

*Source: From the files of the State Highway Planning Survey Division.

CHAPTER V
A SURVEY OF RECEIPTS AND EXPENDITURES FOR HIGHWAYS
FOR EACH OF THE MAJOR GOVERNMENTAL LEVELS

A survey such as this is useful for several reasons. It indicates the trends and changes in fiscal policy, designates the fiscal relationships existing between the major governmental levels both in the collection of revenues and the control of expenditures and the relative burdens of highway financing between the highway user and the general taxpayer may be indicated.

I STATE HIGHWAYS

Size of System.

According to official road logs of the State Highway Department, Montana's highway mileage totaled 72,925 miles in 1955, of which 5,896 miles or 8.1 percent were on the State system. The State system of highways consists of mileage encompassed in the Federal-aid Interstate and Primary systems. In 1955, two-thirds of all travel in the State was on these systems. In addition, there are 24 miles not on either of these which are classified as "other State system."

The Federal-aid Interstate amounts to 1,246 miles, of which 1,198 are rural, and 48 miles urban.

An additional 4,023 miles of Federal-aid Secondary highways are under State jurisdiction for construction purposes only. The counties are responsible for the administration and maintenance of these roads.

Table 14 *

Receipts For State Administered Highways 1913 - 1955

Year	Road User Fees		Federal Funds		Total	Miscellaneous Unclassified	Appropriations General Fund	Amounts Borrowed	Total Receipts	Counties-paid State - Aid	Counties-paid Federal - Aid	Total State Receipts
	Fuel-Tax	Registration	Weight-Fees	Vehicle Total								
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1913 - 1916												
1917	\$110	281		\$110		4			\$ 114			\$ 114
1918	281	200		281		1			281			281
1919	234	351		234		2			243			243
1920	351	261		351		183			1,217			1,217
1921	261	273		261		179			1,488			1,488
1922	273	163		273		114			2,011			2,011
1923	163	117		163		97			1,101			1,101
1924	\$ 117			870		43			1,474			1,474
1925	112			1,113		37			1,075			1,075
1926	111			686		37			1,334			1,334
1927	533			533		10			838			838
1928	1,742			1,742		6			1,757			1,757
1929	2,228			2,228		3			3,528			3,528
1930	2,976			2,976		7			4,194			4,194
1931	2,978			2,978		7			5,632			5,632
1932	2,733			2,733		7			7,161			7,161
1933	2,578			4,244		7		\$ 1,500	8,501			8,501
1934	3,081			4,979		11		3,000	7,581			7,581
1935	3,629			5,508		19			11,619			11,619
1936	4,271			5,759		4			9,369			9,369
1937	4,630			7,939		4			12,232			12,232
1938	4,551			4,551		4			8,144			8,144
1939	4,673			3,482		1		3,000	6,607			6,607
1940	5,200			3,148		8			10,843			10,843
1941	5,468			3,548		1			8,769			8,769
1942	4,830			2,705		1			8,211			8,211
1943	3,548			1,622		40			6,494			6,494
1944	4,133			1,134		40			4,962			4,962
1945	4,408			667		40			5,267			5,267
1946	5,799			2,457		40			5,482			5,482
1947	7,136			4,066		2		1,500	11,497			11,497
1948	7,402			4,519		2		5,000	16,923			16,923
1949	8,053			7,935		24		5,500	21,492			21,492
1950	10,415			7,524		92			20,366			20,366
1951	11,107			7,583		113			18,723			18,723
1952	11,950			8,218		143			22,013			22,013
1953	12,187			7,741		236			20,733			20,733
1954	13,674			5,751		141			26,623			26,623
1955	16,217			10,364		64			27,082			27,082
Total	\$172,472	\$1,813	\$11,438	\$129,851	\$133,777	\$1,690	\$444	\$16,500	\$341,134	\$344	\$5,132	\$346,610

Source: From the files of the State Highway Planning Council, Division

Types of Roads.

The State system includes 5,731 miles of rural highways. This can be further classified into 309 miles, soil-surfaced; 171 miles, gravel-surfaced; and 5,251 miles, surface-treated.

The Primary system in urban areas totals 165 miles, of which 3 miles are soil-surfaced; 1 mile, gravel-surfaced; and 161 miles, surface-treated.

Source of Receipts.

Table No. 14 is a detailed break-down of receipts received by the State Highway Department for State administered highways. In the 42-year period since the creation of the State Highway Commission in 1913, total revenues available have been approximately \$347 million.

Of this amount highway user fees have provided \$186 million, or 53.6 percent. These user fees consist of fuel tax from 1924 through 1955, registration fees from 1913 through 1923, and gross vehicle weight fees from 1950 through 1955.

User Receipts. From 1924 to 1926, while the two-cent gasoline tax was in effect, the State Highway Department received 20 percent of total revenue produced. This averaged approximately \$113,000 per year. In 1926 the tax was increased to three cents per gallon with the Highway Department receiving 100 percent of the net revenue. From 1927 through 1928, while the three-cent tax was in effect, the Highway Department received an average of \$1,138,000 per year. From 1929 to 1949, when the tax was five cents a

gallon, the average net revenue amounted to approximately \$4,312,000 and under the six-cent tax from 1949 to 1955 it averaged \$11,306,000. In 1955, the seven-cent tax on regular gasoline and the nine-cent tax on special fuel used on the highways produced approximately \$16 million for State administered highways.

Total proceeds from both motor fuel tax and special fuel tax for State administered highways through 1955 amounted to approximately \$172 million, or 49.57 percent of total revenue. Currently, the fuel tax provides 60 percent of total revenue for State administered highways.

The State Highway Department was apportioned registration fees for highways from 1913 through 1923. As pointed out in Chapter 3, the Highway Department received 50 percent of fees collected from 1913-1917, 75 percent from 1917 to 1921, and 50 percent from 1921 to 1923. In 1923 the counties began receiving 100 percent of net revenue derived from the registration fees.

Revenue for this ten year period amounted to approximately \$1,813,000 or .58 percent of total revenue for State administered highways. The State Highway Department has been apportioned 95 percent of fees from both the Motor Vehicle Use Tax and the Gross Vehicle Weight Tax. The State Highway Department received approximately \$3,381,000 from the Motor Vehicle Use tax the two years it was in effect. The Gross Vehicle Weight fees have contributed approximately \$8 million since 1952. Total use tax and Gross Vehicle Weight fees apportioned to the State Highway

Department have amounted to \$11,438,000 or 3.29 percent of total revenue. Currently, the Gross Vehicle Weight tax provides 8.4 percent of total revenue for State administered highways.

Federal Funds for State Administered Highways. Federal funds have provided approximately \$134 million, or 38.62 percent, of total revenue for the State administered highways. This total consists of regular Federal aid apportionments of \$130 million and Federal oil royalties of \$4 million.

The regular Federal apportionments for highways are used for construction of the Primary, Interstate and Secondary systems, both urban and rural. The Secondary is under county jurisdiction but since all Federal funds are handled through the State Highway Department, the State constructs the Secondary and then turns it over to the counties to maintain.

Miscellaneous Receipts and Appropriations from General Funds. Receipts from miscellaneous sources such as earnings on investments, reimbursements for services and equipment sales and rentals and appropriations from the general fund have amounted to approximately \$2 million. This amounts to .58 percent of total revenue for State administered highways.

Borrowing for State Highways.

Since 1931, \$19,500,000 of bonds have been issued for State administered highways in three separate debenture acts.

In 1930, the State found itself with inadequate funds to match Federal aid. In recognition of this problem, the voters of the State approved Referendum Measure No. 35 in 1931 providing for the issuance of \$6 million in highway debenture bonds. These bonds, which were supported by a pledge of gasoline tax revenues, were to be sold at the rate of \$1,500,000 per year. Bonds were sold in the years 1931, 1933, and 1934. No bonds were sold in 1932.

By 1937, the debenture bond money had been exhausted and the financial situation made it necessary that additional State money be provided. Initiative Measure No. 41 was circulated and was approved at the polls in 1939. This measure provided \$3 million in new debenture bonds.¹ During the war period, gasoline rationing and other factors reduced traffic to the point that the motor fuel tax collections were sufficient only to pay for the general operational and maintenance obligations of the State Highway Commission. Since practically all of the Commission's revenue was derived from this source, it was evident that additional revenue had to be raised immediately to provide the necessary funds to match both the accumulation of Federal aid and the extra apportionments resulting from the Federal Aid Highway Act of 1944. The State again turned to bond financing and an authorization was received from the issuance of \$12 million in new bonds.²

¹History of the Montana State Highway Department, 1913-1942, p. 45.

²Statutes of 1945, Chapter 39.

Table 15*

FUTURE STATE HIGHWAY DEBT SERVICE REQUIREMENTS

Assets		Liabilities	
Sink. Fund Bal			
8/15/56.....	\$ 183,998	Obligations Outstanding	\$3,000,000
		Accrued Interest.....	3,648
Investments.....	\$1,200,000		
Earnings : 2.38%		Interest Due : 1.9%	
Dec. 1956.....\$	14,280	Jan. 1957.....\$	28,500
June 1957.....\$	14,280	July 1957.....	28,500
Dec. 1957.....\$	14,280	Jan. 1958.....	28,500
June 1958.....\$	14,280	July 1958.....	28,500
Sub-Total.....\$	57,120 \$ 57,120		
Fuel Tax Deposits		Total.....	\$114,000 \$ 114,000
at \$106,000 per mo.			
Dec. 1956.....\$	424,000	Total Amt. Due	
Dec. 1957.....	1,272,000	7/15/58.....	\$3,117,648
July 1958.....	742,000	Excess Income by	
		7/15/58.....	761,470
Sub-total.....\$2,438,000	\$2,348,000		
Sub-total.....	\$3,695,120		\$3,879,118
Total Income..	\$3,879,118		

* Source: From the Office of the State Treasurer.

These bonds were sold over a period extending from June 15, 1946 to March 15, 1949.

Current State Highway Debt Outstanding. Total debentures outstanding are scheduled to be retired by July 15, 1958. But as table 15 indicates, fuel tax deposits and investment earnings should provide enough income to retire outstanding obligations and pay interest by December 31, 1957. The table, which was drawn up from figures from the State Treasurer's office, indicate that total income by December 31, 1957 will amount to \$3,122,838, whereas total amount due on that same date amounts to \$3,117,648.

All fuel tax revenue except the special one-cent levy of 1955, which expires April 1, 1957, is pledged to the support of bond retirements. It appears that the fuel tax may thereby expire at the time the final bond is redeemed. With this in view, an inquiry was directed to the Attorney General as to the legal status of this fuel tax fee. The following is quoted from the answer to this inquiry.

This is to reply to your inquiry of May 1st, regarding those gasoline taxes dedicated to retirement of the debenture indebtedness created by Chapter 39, Laws of 1945. Neither that Act, nor amendatory acts, provide an expiration date for the basic license dealers tax upon gasoline.

Further, there is language contained therein (Section 10) which a court might possibly declare terminative of the tax by operation of the statute itself. It is suggested that failure to present curative legislation may result in the purchase of a lawsuit and a strong possibility of loss of vital tax monies.

State Highway Expenditures.

State revenues for highway purposes are used for the construction, improvement, and maintenance of State highways, for debt service on outstanding State highway obligations and for administration and miscellaneous expenditures related to highways.

Table 16 reveals the relative importance of the Highway Commission's cost payments with total costs of the State government as far back as the State Controller's records are available. During the first year, reported State highway costs were 4.7 percent of the total. Starting in 1921, when Federal Aid for highways was made available on a large scale, highway costs increased rapidly relative to other costs. 1932 was the peak year with highway costs being 56.6 percent of the total. There was a drop during the war years and in 1943 hit a low of 12.6 percent of total costs. Since 1943, State highway costs have increased gradually until at the end of 1955 fiscal year they were 31.2 percent of total State government costs.

Table 17 gives a detailed analysis of the expenditures for State administered highways. It shows expenditures from 1913 through 1955 for construction, maintenance, administration and miscellaneous and debt service. Expenditures have gradually increased over the years with the corresponding increase in motor vehicles, higher user taxes and increased Federal Aid. Currently, expenditures are around \$26 million a year.

Construction. Construction has always been the largest single expenditure. During the 42-year period, construction expenditures of \$210 million have

Table 16

COSTS OF STATE GOVERNMENT AND STATE HIGHWAY COMMISSION COMPARED*

Fiscal Year ended	Cost of State+ Government	Total Costs of State Highway Commission	
		Amount	Percent of Total
	(000)	(000)	
1919	5,410	254	4.7
1920	6,095	778	12.8
1921	8,574	2,803	32.7
1922	12,038	3,990	33.2
1923	10,145	1,717	16.9
1924	7,292	1,434	19.7
1925	7,962	1,640	20.6
1926	6,758	1,095	16.2
1927	7,706	1,547	20.1
1928	9,903	3,994	40.3
1929	11,007	4,410	40.1
1930	13,458	6,281	46.7
1931	14,309	7,176	50.2
1932	14,803	8,384	56.6
1933	14,313	7,452	52.1
1934	15,790	9,037	57.2
1935	24,032	9,743	40.5
1936	27,873	9,362	33.6
1937	28,426	10,657	37.5
1938	28,772	7,115	24.7
1939	27,971	5,462	19.5
1940	32,186	9,519	29.6
1941	33,455	8,550	25.6
1942	31,518	6,617	21.0
1943	30,581	3,860	12.6
1944	23,971	3,803	15.9
1945	23,224	5,064	21.8
1946	26,282	6,039	23.0
1947	36,586	10,267	28.1
1948	44,088	13,792	31.3
1949	54,694	17,765	32.4
1950	61,515	16,909	27.4
1951	66,530	19,162	28.8
1952	70,826	19,712	27.8
1953	91,717	21,397	23.4
1954	70,460	20,366	28.9
1955	78,521	24,507	31.2

* Figures are from the State Controllers' office and are on a fiscal year basis.

+ These figures exclude apportionments of taxes to cities and counties.

amounted to 62 percent of total State Highway expenditures.

The first oiled surface road was constructed during 1916 in Silver Bow County at a cost of \$5,600 per mile.

The first contract for a Federal-aid road project was awarded by the Highway Commission on May 14, 1919, when Albert Carlson of Columbus, Montana was given the contract for the grading and surfacing of F.A.P. 3, a project 2.69 miles in length, between Red Lodge and Bear Creek. The contract amount was \$16,511.36 and the contractor was given 165 working days in which to complete the job. ³

Chart 3 shows the construction price index for principal items up to 1955, with 1937-1941 as the base.

The grand total cost per mile in 1955 was \$28,832, total rural cost per mile, \$28,016, and total municipal, \$69,426. ⁴

Maintenance. Total maintenance expenditures have amounted to approximately 25 percent of total expenditures for State administered highways.

Since 1937, maintenance expenditures have averaged around \$4 million a year. In 1955 they were \$5 or 20 percent of total expenditures.

The maintenance department of the State Highway Department was created in May 1921. ⁵ At this time there were no funds available, to speak of, to

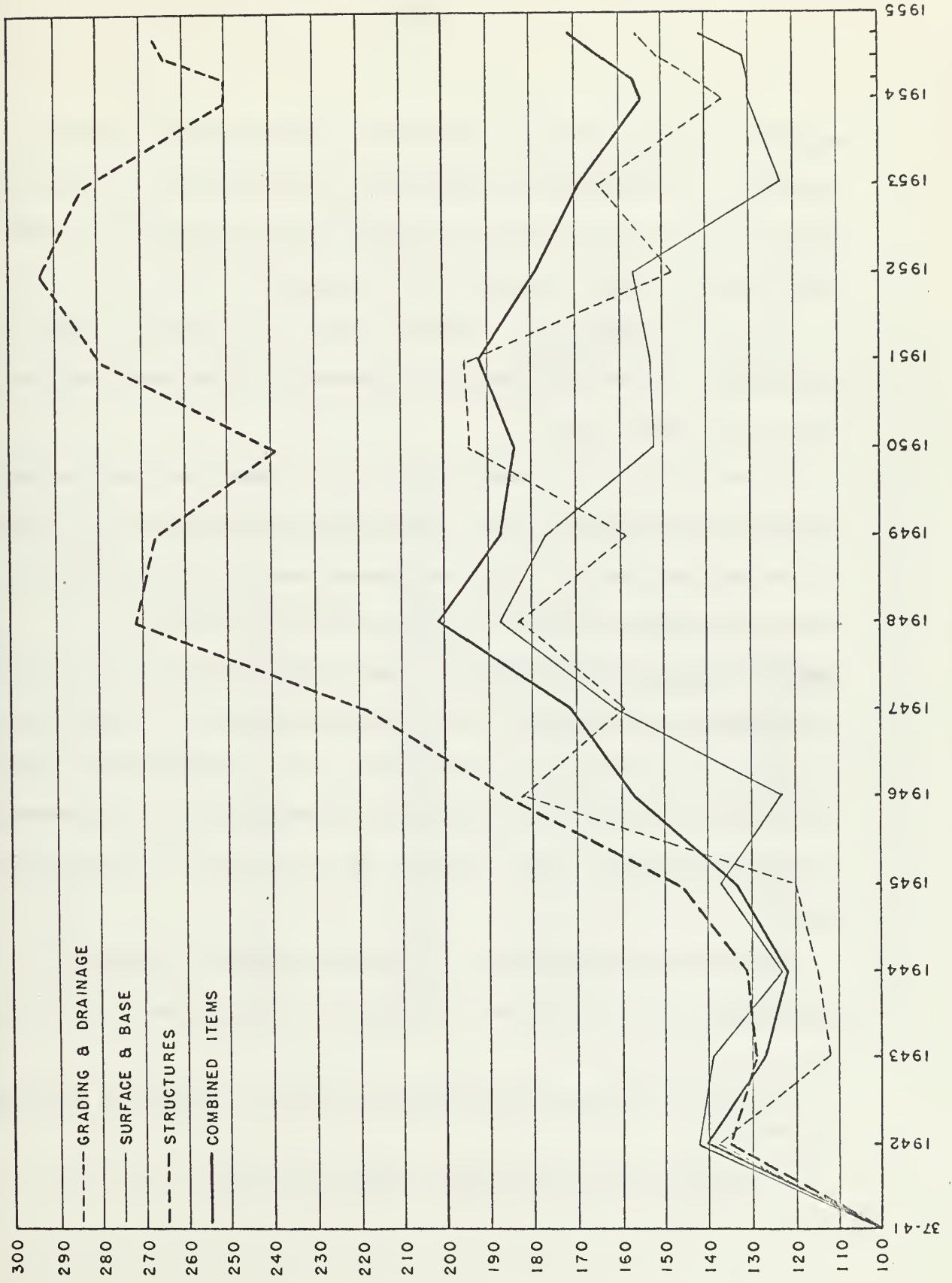
³History of the Montana State Highway Department, 1913-1942, p. 97.

⁴From the files of the State Highway Planning Survey Division, Summary of Contract Awards by Systems, 1955.

⁵Statute of 1921, Extraordinary Session, Chapter 10.

CONSTRUCTION PRICE INDEX - PRINCIPAL ITEMS

1937 - 41 BASE YEAR



maintain the small mileage of roads which were then built to Federal standards. The maintenance superintendent was instructed to contact the various counties having Federal Aid roads, selling them good will and prevailing upon them to maintain such sections.⁶

Initiative Measure No. 31 became effective on January 1, 1927 through enactment by the Twentieth Legislative Assembly, which gave the State the entire maintenance burden.⁷

Average maintenance expenditures have increased each year as additional mileage has been taken over for maintenance and as surface types changed. As was mentioned above, in 1955 maintenance expenditures on State administered highways amounted to approximately \$5 million.

Administration and Miscellaneous. These expenditures over the years for State administered highways have gradually increased in proportion to construction and maintenance expenditures. These expenditures include such items as highway tourist maps, dissemination of public information, retirement premiums, losses, vacation pay, and various administrative expenses.

During the 42-year period these expenditures have amounted to approximately \$24 million, or 7.12 percent of total expenditures. In

⁶Early State highway maintenance policies are covered in more detail in Chapter 3.

⁷History of the Montana State Highway Department, 1913-1942, p. 99.

Table 17 *

EXPENDITURES - FOR - MONTANA - STATE - ADMINISTERED - HIGHWAYS 1913 - 1955

Year	Construction	Maintenance	Total	Administration & Misc. Expenditures	Debt Service	Total
	(000)	(000)	(000)	(000)	(000)	(000)
1913-1916	\$ 21		\$ 21	\$ 47		\$ 68
1917	11		11	91		102
1918	139	\$ 3	142	57		199
1919	310	1	311	166		477
1920	1886	42	1928	358		2286
1921	3257	82	3339	126		3465
1922	2249	52	2301	228		2529
1923	1324	146	1470	200		1670
1924	1210	122	1332	117		1449
1925	967	108	1075	102		1177
1926	939	147	1086	69		1155
1927	1103	167	1270	271		1541
1928	3122	394	3516	347		3863
1929	3643	525	4168	320		4488
1930	5354	778	6132	595		6728
1931	5702	789	6491	655	\$ 206	7352
1932	6286	1307	7593	821	268	8682
1933	5990	1053	7043	369	247	7659
1934	7163	1173	8336	699	246	9281
1935	4879	1554	6433	642	932	8007
1936	7348	1533	8881	504	469	9854
1937	4875	1721	6616	683	841	8140
1938	2984	1898	4882	536	879	6297
1939	5430	2153	7583	556	964	9103
1940	6225	2264	8489	428	527	9444
1941	5160	2217	7377	357	501	8235
1942	2424	2329	4753	312	171	5236
1943	1018	2289	3307	291	170	3768
1944	1675	2841	4516	310	171	4997
1945	1433	3046	4479	447	471	5397
1946	4446	3253	7699	662	1475	9836
1947	7004	4733	11737	1485	165	13387
1948	10503	5779	16282	885	513	17680
1949	11117	5156	16273	921	1298	18492
1950	11742	4758	16500	1178	1485	19163
1951	10531	6501	17032	1485	1532	20049
1952	14978	6653	21631	1515	1565	24711
1953	10915	5393	16308	1595	1658	19561
1954	17194	5763	22957	1412	1534	25903
1955	17432	4997	22429	1799	1310	25538
Total	\$210,009	\$83,720	\$293,759	\$23,641	\$19,598	\$336,968

*Source: From the files of the State Highway Planning Survey Division

1955 these expenditures amounted to approximately \$2 million or 7.69 percent of total expenditures.

Debt Service. Total debt service payments since 1931 have amounted to approximately \$20 million. Currently, debt service payments for obligations issued for State administered highways amount to approximately \$1,500,000 per year. This is 5.13 percent of total expenditures.

II COUNTY ROADS

Size of Present System.

Of the total 72,925 miles of highways within the State, the local rural system comprises 61,638 miles and the Federal-aid Secondary, 4,023 miles. This mileage amounts to approximately 90 percent of total mileage throughout the State. The counties are responsible for the maintenance of all this mileage, except for Federal roads in Forests, National Parks, and Indian Reservations that have not been turned over to local agencies.⁸ At present there are 6,819 miles of Federal roads on the local system and 173 miles on the Secondary. The Federal government constructed these roads.

The local rural and Secondary rural consist of 49,107 miles of soil-surfaced, 14,960 miles of gravel-surfaced, and 1,632 miles of surface-treated roads. The Secondary municipal mileage totals 53 miles with 2 miles soil-surfaced, 14 miles gravel-surfaced, and 37 miles hard-surfaced.⁹

⁸Some of the sections are maintained by Bureau forces while other portions are cared for by the State for the required period on a reimbursible basis.

⁹Source: 1955 Federal Aid Road Log.

Sources of Receipts.

Public road building and maintenance was placed into the hands of the counties and county commissioners as early as 1869. County roads and bridge revenues at this time, and up to 1913, came from two sources, the ad valorem property tax and the poll tax.

Finance data is not readily available for county roads prior to 1931. However, income for county roads prior to that time was gathered from various sources and are presented in Table 18 to indicate the trends.

Property Tax and Poll Tax. The Fifth Legislative Assembly of the Territory of Montana in 1869 provided a property tax and a poll tax as means to raise revenue for roads and bridges needed in the territory at that time.¹⁰ The property tax levy was one mill and the special road tax, or poll tax, was \$3, or one day's labor in lieu of the fee. The option to work remained in effect until 1913, and in 1939 the tax was declared void.¹¹ While this tax was in effect, it is estimated that it produced approximately \$3 million for county roads.

In general, funds for financing county and State roads until 1922

¹⁰For explanation and law see History of the Montana State Highway Department 1913-1941, p. 6.

¹¹Opinion of the Attorney General No. 178, Vol. 18, held "Section 1617, R.C.M. 1935, is contrary to Section 4, Article 13 of the Montana Constitution in that the Legislature, instead of granting power to the County Commissioners to levy a road poll tax, assumed to make such a levy itself, and such a tax is therefore void."

had been derived from county tax levies. The road levy on property then, as today, was not assessed against property within cities. The county bridge levy applies to all taxable property within the county.¹²

Currently, the road levy is set at a ten mill maximum. A three mill maximum is provided for bridges with increase to five mills permitted in certain counties.¹³

In 1955, the county road levy produced approximately \$3.7 million and the bridge levy \$1.6 million for a total of \$5.6 million. Special levies accounted for the remaining portion of property tax in 1955. This was 61 percent of total county road and bridge revenue.¹⁴

Registration Fees. From 1917 to 1921 the counties were apportioned 25 percent, and from 1921 to 1923, 50 percent of all motor vehicle registration fees, with minor exceptions in two counties.

Since 1933, Silver Bow County has transferred a portion of its registration revenue to the City of Butte equal to 50 percent of the total fees paid by the people within the city. Walkerville, another incorporated city within the county, came under a similar provision in 1945.

¹²Section 32-201 R.C.M., 1947

¹³Section 32-702 R.C.M., 1947, as amended by Chapter 25, Laws of 1951.

¹⁴County revenue figures since 1931 are from Bureau of Public Roads, Local reports from 1931 to 1951, and 1952 to 1955 are from Planning Survey Reports, of the State Highway Department.

Table 18*

RECEIPTS - FOR - MONTANA - COUNTY - ADMINISTERED - ROADS - 1905 - 1955

Property Tax and Assessments	Special Road Tax	Total	Road-User Fees	Federal Funds	Miscellaneous & Unclassified	Borrowings	Approp. Fr. Gen. Fund	Total*
(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
\$ 309	\$ 95	\$ 404	-					\$ 404
1533	112	1645						1645
2823	65	2888						2888
2769	70	2839	\$ 297					3136
2362	74	2436	273					2709
2044	88	2132	310					2442
2005	83	2088	1012					3100
1865	75	1940	1040					2980
1851	76	1927	1137		\$ 713			3777
1811	83	1894	1416		667			3977
1947	84	2031	1041		1095			4167
2032	88	2120	1199		832			4151
2131	88	2219	1286		691			4196
2093	87	2185	1697		479			4361
2196	88	2284	1471	\$ 37	651	\$ 185	\$ 105	4733
1745	85	1830	1241	30	126	148	83	3458
1444	81	1525	950	20	342		60	2897
2149	80	2229	889		499		41	3658
2414	86	2500	997		260			3757
2712	82	2794	1114	40	486		11	4445
2153	79	2232	1250	31	46	866		4425
2184	71	2255	1271	35	70		31	3662
2179	73	2252	1267	36	59	194	40	3848
2263	7	2270	1435	44	1	300		4050
2520		2520	1577	47	1			4145
2491		2491	1460	43	16	318	6	4334
2046		2046	1328	54	106			3534
1942		1942	1261	49	50			3302
2560		2560	1264	92	130	52		4098
3623		3623	1394	62	173	302		5554
4070		4070	1619	58	178			5925
4509		4509	1819	81	219		46	6674
4771		4771	2119	93	223		125	7331
4864		4864	2347	108	200	54		7573
5022		5022	2567	65	239	110		8003
4871		4871	2745	139	332		209	8296
5362		5362	2920	256	357		157	9052
5361		5361	3084	261	178		2	8886
5606		5606	3261	209	155			9231
\$130,363	\$3,268	\$133,631	\$53,358	\$1,890	\$9,574	\$2,529	\$ 916	\$201,898

Source: County and Local Road Finance Reports, Prepared by the State Highway Planning Survey Division in cooperation with the Department of Commerce Bureau of Public Roads.

and Total includes 1905-1920 averages.

Anaconda, in Deer Lodge County, has received 25 percent of the registration revenues since 1945 with the same limitations mentioned above.

In 1955, registration fees amounted to approximately \$3 million, or 34 percent of total county road revenue. Since 1931, the counties have received approximately \$43 million in road user taxes. This has amounted to 32.2 percent of total revenue received for roads since this time.

In addition to the regular registration fees since 1950, the counties have retained 5 percent of the use fees in effect from 1950 to 1952 and the Gross Vehicle Weight fees which are in effect today. Over this six-year period, the counties have received approximately \$580,000 from this source.

Federal and State-Aid to County Secondary Roads. Since the Federal-aid Secondary system was officially designated in 1944, total Federal apportionments and State matching funds have contributed approximately \$39 million to this system. Of this the Federal apportionments amounted to approximately \$22 million and the State's share approximately \$17 million. The counties do not receive this money directly, but it is certainly no less a direct aid to these units. These are legally county roads. Only construction funds come from State and Federal levels. Maintenance and Administration all come from the local level.

The counties have received approximately \$2 million in direct Federal funds since 1931. These apportionments are from Forest Reserve appropriations and other miscellaneous items. In 1955, these appropriations contributed \$209,000, or 2 percent of total county road revenue.

Borrowing for County Roads. Since complete finance data is not available for county roads prior to 1931, it is impossible to determine the total amount of county road and bridge bond issues prior to this time. We do know that in the Fall of 1919 the people approved highway bonds of \$6.5 million.¹⁵

Since 1931 the counties have issued approximately \$3 million in road and bridge debentures.

The counties are permitted to issue bonds for all purposes up to 5 percent of assessed valuation of total county property. The amount permitted under this limitation is \$101 million. Total debt outstanding is approximately \$6 million which leaves \$95 million permissible addition to the debt.

At the end of 1955, four counties accounted for all the road and bridge debentures outstanding. This was a total of only \$236,000, or 4 percent of total county debt.

County Road Expenditures.

For the four-year period of 1916 to 1919, inclusive, the average expenditure by all counties in the State for road and bridge construction and maintenance was \$3,790,000 per year. That was equivalent to less than \$57 for each mile of public highway.

County expenditures for road construction during the years 1920 up to 1926 were relatively large. This was the period when financial

¹⁵ Second Biennial Report of the State Highway Commission, 1919-1920, p. 17.

Table 19*

ROAD EXPENDITURES OF MONTANA COUNTIES 1931 - 1955

Year	Construction (000)	Maintenance (000)	Total (000)	Adm. and Misc. Exp. (000)	Debt Service (000)	Non-Highway Disbursements (000)	Total (000)
1931	\$ 838	\$ 2329	\$ 3167	\$ 378	\$ 781		\$ 4326
1932	720	1860	2580	323	401		3304
1933	624	1476	2100	190	384		2674
1934	518	1636	2154	131	1018		3303
1935	500	2000	2500	125	1285		3910
1936		2551	2551		1879		4430
1937	315	2373	2688	171	1864	\$ 20	4723
1938	398	2401	2799	161	837	27	3817
1939	338	2392	2730	192	957		3906
1940	423	2400	2823	498	758		4079
1941	402	2710	3112	201	588		3901
1942	360	2888	3248	208	918		4374
1943	396	2228	2624	189	225		3038
1944	168	2667	2835	185	199		3219
1945	154	3350	3504	192	218		3914
1946	349	3952	4301	196	304	1	4802
1947	391	5089	5480	201	120	8	5809
1948	475	6360	6835	254	109	8	7206
1949	834	6239	7073	276	112	37	7498
1950	820	6304	7124	276	79	74	7553
1951	690	6705	7395	266	76	96	7833
1952	1036	6556	7592	297	61	90	8040
1953	1004	7451	8455	320	58	101	8934
1954	861	7470	8331	357	50	106	8844
1955	1008	7652	8660	331	53	118	9162
Total	\$13,622	\$99,039	\$112,661	\$5,918	\$13,334	\$686	\$132,599

* Source: County and Local Road Finance Reports, prepared by the State Highway Planning Survey Division in cooperation with the Department of Commerce Bureau of Public Roads.

responsibility for road construction rested almost entirely upon the counties.

As the county road system expanded and the State began to assume greater responsibility for construction purposes, county construction expenditures began to decrease and maintenance expenditures to increase. As table 19 indicates, since 1931 maintenance expenditures have been the major purpose of expenditures for county roads. Maintenance expenditures have increased steadily, both in absolute terms and as a ratio of total expenditures. Over the 24-year period they have amounted to 74 percent of total county road expenditures.

Debt service payments reached approximately \$2 million in 1937 but had decreased to \$53 thousand in 1955. The ratio of debt service expenditures to total expenditures was 32.9 percent in 1937. The ratio had decreased to 0.6 percent in 1955.

During the period 1931 through 1955, the county governments of Montana expended \$133 million for highway purposes. Of this amount, 11 percent was spent for construction, 74 percent for maintenance, 5 percent for administration and miscellaneous expenditures, 9 percent for debt service, and 1 percent for non-highway disbursements.

Variations Between Counties. Road income received by the individual counties and statistical data in relation to this income for 1955 is presented in tables 1 through 56 in the Appendix.

Table 57 in the Appendix shows total receipts and expenditures for road purposes in 1955 by county. The totals in this table are different than the 1955 totals in tables 18 and 19 of the text. Tables 18 and 19 were taken from the "Montana County and Local Road Finance Report" prepared by the Planning Survey Division of the State Highway Department. These totals include transfers

from one fund to another and for this reason are considerably higher than the totals in table 57. Transfers for earlier years are not known.

Total local expenditures for road purposes in the counties ranged from \$529,000 in Cascade County to \$29,000 in Petroleum County in 1955. State aid in the form of Highway Department expenditures on Federal-aid Secondary routes in various counties is not included in these totals.

The great variation in expenditures in the different counties reflects a number of factors. Among the more important ones are variations in population, road mileage, traffic, standards, condition of existing roads, revenues available, and efficiency of road administration.

Data showing county expenditures per mile of county road are interesting. For instance, Cascade County expended \$529,000 in 1955, which was more than double the amount Silver Bow expended with \$210,000. But in expenditures per mile, Silver Bow with \$613 was almost twice as high as Cascade with \$398.

Deer Lodge was the only other county with expenditures over \$500 per mile; Gallatin, Lake, Missoula, Park and Yellowstone expended between \$200 and \$275 per mile. The forty-eight other counties expended less than \$200 per mile. Eighteen counties expended under \$100 per mile and three counties under \$50 per mile. Garfield County was the lowest with \$36 per mile. Expenditures per mile for all counties in 1955 averaged \$145.

III CITY STREET FINANCE

Size and Surface Types. In 1955, total city street mileage in Montana was 1,565 miles. A total of 222 miles (14.2 percent) of city streets are urban extensions of State and county roads. The remaining 1,343 miles of residential streets can be further classified as 337 miles soil-surfaced; 474 miles gravel surfaced; and 32 miles surface-treated.

Table 20*

ROAD-FUND-RECEIPTS-OF-ALL-INCORPORATED-CITIES-IN-MONTANA- 1937-1955

Year	Prop.-Tax And Assesments (000)	Road-User Taxes (000)	Federal Funds (000)	Misc. and Unclassified (000)	Borrowings (000)	Appro. from Gen.Fund (000)	Total (000)
1937	\$ 771	\$ 15			\$ 19	\$ 17	\$ 822
1938	769	80		\$ 1	72	18	940
1939	822	49			32	32	935
1940	762	47			43	46	898
1941	811	51			96	21	979
1942	843	52			63	15	973
1943	775	47			33	11	866
1944	776	43			10	2	831
1945	762	31			50		843
1946	935	31		6	6		978
1947	1156	37		14	11	36	1254
1948	1129	42		69	195	55	1490
1949	1610	50		69	245	154	2128
1950	1784	55		101	231	145	2316
1951	2039	69		135	1663	118	4024
1952	2317	65	\$ 3	134	640	123	3282
1953	2576	67	17	168	848	119	3795
1954	2528	71	44	111	514	71	3339
1955	2618	55	20	456	784	51	3984
Total	\$25,783	\$957	\$84	\$1,264	\$5,555	\$1,034	\$34,677

* Source: County and Local Road Finance Reports, prepared by the State Highway Planning Survey Division in cooperation with the Department of Commerce Bureau of Public Roads.

Of the 123 incorporated cities within Montana, only 13 are over 5,000 in population, and there are 680 miles of streets within these cities.

Source of Receipts.

City and town councils in Montana have authority to levy taxes for streets and alleys within a 10-mill limitation on property within incorporated limits.¹⁶

When a district is created for the purpose of making special improvements of any kind, city or town councils must assess costs against property within the district. Payments for improvements may be spread over a term not exceeding 20 years, installments being payable annually.¹⁷

Complete records showing city street receipts in Montana are available only for the years 1937 through 1955. Total annual receipts increased from \$822,000 in 1937 to \$3,985,000 in 1955. Along with this steady increase in revenue there has also been a significant shift in the relative importance of the various sources of receipts. Ad valorem levies and special assessments as a source of street funds have been steadily increasing since 1946. The increase in special assessments is reflected in an increase in borrowing through the issue of special assessment certificates. This has accounted for a significant portion of the increase in city borrowing from 1947 through 1955.

During this eighteen-year period, the cities of the State received

¹⁶Section 32-201 R.C.M., 1947.

¹⁷Sections 11-2202 to 11-2205; 11-2214, 11-2222 and 11-2224, R.C.M., 1947.

\$35 million for streets. As Table 20 shows, 74 percent was derived from property taxes, 3 percent from road use fees,¹⁸ 0.2 percent from Federal funds, 4 percent from miscellaneous and unclassified items, 1.6 percent from borrowings, and 3 percent from appropriations from the general fund.

Allied City Street Receipts. In addition to regular street revenues, the cities also collect taxes for allied city street facilities and such as street lighting, sidewalk, storm sewers, and parking facilities. Such receipts during 1955 totalled \$1,608,000. Of this amount, \$746,000 (46.4 percent) came from parking facility revenue; \$611,000 (38 percent) from general property and special assessment levies; \$151,000 (9.4 percent) from transfers from general funds; and \$100,000 (6.2 percent) from bond issues. Historical data on these functions are not readily available.

Expenditures on City Streets.

Total expenditures for city streets during the period 1937-1955 amounted to approximately \$35 million.

Maintenance has been the largest expenditure amounting to 55 percent of total expenditures; construction was next, accounting for 25 percent; debt service, 17 percent; administration and miscellaneous, 2 percent; and expenditures for non-highway purposes, 1 percent.

¹⁸ Butte, Walkerville and Anaconda are the only cities within the State that receive a portion of registration fees.

Table 21*

ROAD-EXPENDITURES-OF-ALL-INCORPORATED-CITIES-IN-MONTANA- 1937-1955

Year	Construction	Maintenance	Total	Adm. and Miscl.	Debt Service	Non-Highway Disbursements	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 156	\$ 438	\$ 594	\$ 9	\$ 260	\$ 23	\$ 886
1938	202	450	652	4	243	30	929
1939	226	468	694	5	238	5	942
1940	217	414	631	1	243	7	882
1941	215	491	706		275	6	987
1942	143	524	667		281	5	953
1943	112	469	581		254	4	839
1944	75	523	598		191	3	792
1945	128	475	603		190		793
1946	86	589	675	3	185	29	892
1947	116	985	1101	10	147		1258
1948	241	1019	1260	33	97	1	1391
1949	618	1359	1977	38	173	28	2216
1950	378	1386	1764	195	195	10	2164
1951	1458	1628	3086	42	291	7	3426
1952	880	1721	2601	38	634	69	3342
1953	1486	1913	3399	66	703	115	4283
1954	792	2021	2813	39	673	75	3600
1955	1007	2184	3191	37	754	61	4043
Total	\$8,536	\$19,057	\$27,593	\$520	\$6,027	\$478	\$34,618

* Source: County and Local Road Finance Reports, prepared by the State Highway Planning Survey Division in cooperation with the Department of Commerce Bureau of Public Roads.

In addition to the total amount expended by cities, the State with matching Federal-aid funds, has expended approximately \$4 million since 1950 for construction and maintenance on urban extensions on the State system.

Allied Street Expenditures. Allied street expenditures for all the incorporated cities in 1955 amounted to \$1,711,000. This amount was distributed to: parking facilities, \$826,000 (48.3 percent); street lighting, \$699,000 (40.8 percent); sidewalks, \$138,000 (8.1 percent); and storm sewers, \$48,000 (2.8 percent).

Bond Issues for Street Purposes.

The city or town councils in Montana may contract an indebtedness by borrowing money or issuing bonds within the constitutional limit of 5 percent of taxable property valuation, upon favorable vote of the taxpayers. The amount permitted under this limitation is approximately \$29 million. Cities now have outstanding debts of about \$6 million, which leaves a \$23 million permissible addition to the debt.

The majority of Montana cities have no general city street debt. At the end of the 1955 fiscal year, \$201,000 in general city street obligations were outstanding. Great Falls had \$121,000 and the remaining \$80,000 were distributed: \$59,000 in cities with a population of 0 to 1,000; and 21,000 in cities with a population 2,501 to 5,000.

Outstanding special improvement district obligations for city streets at the end of 1955 totalled \$3,668,000.

<u>Population Group</u>	<u>Amount Outstanding</u>
0 to 1,000	\$ 51,000
1,001 to 2,500	79,000
2,501 to 5,000	1,038,000
5,001 to 10,000	978,000
10,001 to 25,000	892,000
Billings	434,000
Butte	55,000
Great Falls	141,000

In addition to these city street obligations, Montana's cities have allied city street obligations for street lighting, sidewalks, and similar items. At the end of the 1955 fiscal year these outstanding special improvement and general obligations amounted to \$743,000 as follows:

<u>Population Group</u>	<u>Amount Outstanding</u>	
	<u>Special Improvement</u>	<u>General Obligation</u>
0 to 1,000	\$ 27,000	
1,001 to 2,500	66,000	
2,501 to 5,000	38,000	\$38,000
5,001 to 10,000	107,000	
10,001 to 25,000	50,000	
Billings	353,000	
Butte	11,000	
Great Falls	53,000	

IV FEDERAL AID

From time to time Congress has enacted legislation and has appropriated funds for the purpose of aiding the states prosecuting certain activities of national interest and importance. Federal aid for roads simply means that under certain conditions and restrictions the Federal government, through Congressional appropriations, will contribute toward the cost of building highways and bridges within the several states.

Rural Post Roads.

Federal aid for highway improvements became a fixed policy of the Federal government with the passage and approval of the Congressional Act of July 11, 1916, known as the Federal Aid Road Act. This act carried an appropriation of \$75 million "to aid the states in the construction of rural post roads and for other purposes." The annual appropriations were apportioned to the states on the bases of area, population and post-road mileage.¹⁹

Federal-Aid Primary.

On November 9, 1921, the Federal Highway Act was passed carrying an appropriation of \$75 million. The Act was amended in 1922, making provision for a three-year program of Federal-Aid carrying an additional appropriation of \$190 million.²⁰

The apportionments to the states under this Act were restricted to a system of highways in each state, which were not to exceed seven percent of the total road mileage of the state.

The Emergency Relief and Construction Act of 1932 permitted this seven percent, or Federal-Aid Primary system, to be increased in one percent increments of the total certified mileage when ninety percent of the existing Federal-Aid system had been completed and its maintenance assured.

¹⁹ Third Biennial Report of the State Highway Commission, 1921-1922, p. 36.

²⁰ History of the Montana State Highway Department, 1913-1942, p. 22.

Upon the recommendations of the State Highway Commission, the U. S. Secretary of Agriculture on October 9, 1922, approved approximately 4,366 miles for the Federal-Aid Primary system within Montana.

Subsequent legislation has continued regular Federal-Aid apportionments for the Primary system except for a few years in the early "thirties" and during World War II.

The 1944 Federal-Aid Highway Act extended the use of Federal-Aid funds and, along with other measures designated three systems within the original Primary system. They were the Federal-Aid Interstate, Urban, and Primary systems. In 1955, the designated Urban system, amounting to 68 miles in Montana, was abolished. This mileage is still eligible for Federal-Aid expenditure but as part of the Primary or Interstate systems.

Currently, the Federal-Aid Primary system in Montana contains approximately 5,896 miles. Actual seven percent system mileage outside Federal reservations is approximately 4,676 miles, but system mileage within Federal reservations is not charged against the allowable seven percent.

Federal-Aid Interstate.

This system, within the Primary system, consists of 41,000 miles of roads throughout the United States, selected so as to connect principal metropolitan areas, coastal and border points, and serve national defense. Prior to the 1952 Highway Act, no funds had been earmarked or authorized specifically for this network. An authorization of \$25 million was included in the 1952 Act. The Federal-Aid Highway Act of 1954 increased the

amount to \$175 million annually in recognition of the network's value as the backbone of the national transportation system.

In Montana, the Interstate system is about 1,246 miles in net length.

Federal-Aid Secondary.

Legislation creating the Federal-Aid system had the effect of restricting the system to primary highways. This caused the exclusion of many tributary roads carrying comparatively large traffic. In recognition of the need for the improvement of high traffic roads off the Federal-Aid system, the Hayden-Cartwright Act, approved June 18, 1943, provided funds for the construction of secondary or feeder roads, including farm-to-market roads, mail routes, and school bus routes.

The 1944 Federal-Aid Highway Act directed that an official Federal-Aid Secondary system be established of such size as could be improved within a reasonable period. The size of the ultimate system was tentatively established at 10 percent of the total rural road mileage within the State, although there is no Federal restriction on the extent of this system. The Bureau of Public Roads approved 2,465 miles for this system in Montana on November 9, 1945. This has now grown to over 4,000 miles.

Apportionment of Federal-Aid Funds.

The present method of apportioning Federal-Aid funds is as follows:

Primary funds are apportioned to the State by a formula based equally on factors of area, rural road mileages and population. The normal matching ratio of State and Federal funds is 50-50 but public lands states have a

more favorable position. In Montana, the matching ratio is 56.91 percent Federal funds, and 43.09 percent State funds. Federal-Aid funds are apportioned by State law to the twelve financial districts within the State on the basis of incompleted system mileage in each district.²¹

The distribution formulae to the states for the Interstate system are basically the same as the Primary, but the matching ratios under the 1954 Act were 65.53 percent Federal, and 34.47 percent State for Montana. Under the 1956 Act, the matching ratio in Montana for the Interstate was changed to 91.4 percent Federal and 8.6 for the State. It is probable that funds for this system will eventually be apportioned to states on the basis of need. Need of each state is to be based on the cost of completion of this system within a thirteen year period.

Secondary funds are apportioned in the same manner as Primary funds, except that rural population is substituted for total population in the formula. The matching ratio of State and Federal funds is the same as the Primary. State law directs that the total be apportioned to the counties of the State on the basis of equal value to land area, rural population, rural road mileage, and value of rural lands.

Urban funds are apportioned to states on the basis of urban population in urban areas of over 5,000 inhabitants. The matching ratio is the same as the Primary and Secondary systems. This money is then apportioned by the State

²¹ See Chapter III under subheading, Construction and Finance, p. 55.

Table 22*

TOTAL FEDERAL CONTRIBUTIONS ON MONTANA HIGHWAYS

Federal Funds Expended Through the State Highway Department

Direct Federal Expenditures on Montana Highways

Year	Primary (000)	Secondary (000)	Urban (000)	Interstate (000)	Federal Lands (000)	Grade Crossing (000)	Miscellaneous (000)	Federal Oil Royalties (000)	Forest Highways (000)	Construction (000)	Forest Development Roads Maintenance (000)	Glacier National Park (000)	Indian Reservations Construction Maintenance (000)	Federal Funds Expended by Local Governments (000)	Total Federal Contributions (000)
1917	\$ 98														\$ 98
1918	107														107
1919	1208								\$ 144						1208
1920	1859								76						1859
1921	2007								81						2007
1922	1547														1547
1923	390								61	3	33				390
1924	1345								67	149	41				1345
1925	1548								65	117	57				1548
1926	1548								585	116	56				1548
1927	1552								180	99	50				1552
1928	1558								210	28	67				1558
1929	1553								585	46	65				1553
1930	1554								467	16	57				1554
1931	2587								187	64	57				2587
1932	2564								547	187	70				2564
1933					\$ 165		\$ 1338		720	187	80				
1934					103		9965		1578	775	136				
1935					133				1344	1003	136				
1936	2561				138		7446		558	1300	150				2561
1937	2562				137				508	640	131				2562
1938	2552				137				628	360	207				2552
1939	2044				137				439	397	159				2044
1940	2044				55				195	121	156				2044
1941	2339				81		707		344	65	131				2339
1942	2019								196	81	142				2019
1943	2021								117	31	155				2021
1944									58	65	180				
1945	4548								758	1436	240				4548
1946	4548								751	394	250				4548
1947	4544								907	208	835				4544
1948	4484								1448	294	277				4484
1949	4049								1884	379	391				4049
1950	4052								2254	496	338				4052
1951	4052								2254	3878	232				4052
1952	4052								1728	1896	308				4052
1953	4052														4052
1954	4058														4058
1955	4545														4545
Total	\$8,111	\$30,153	\$2,473	\$1,007	\$1,325	\$5,232	\$19,456	\$3,926	\$23,806	\$15,889	\$5,901	\$5,924	\$2,205	\$1,974	\$207,524

* Source: U. S. Department of Commerce, Bureau of Public Roads, April 1956.

to cities over 5,000 population on proportion to urban population in each city. There are 13 cities in Montana that are included under these provisions.

Montana's Share. Table 22 shows total Federal-aid allotments and direct Federal expenditures to Montana since 1916. These funds have amounted to \$208 million.

Of this amount approximately 70 percent has been allotted to the State and handled through the State Highway Commission.²² Federal oil royalties have amounted to 2 percent, direct Federal expenditures 27 percent and Federal funds expended by the local governments 1 percent

Direct Federal Expenditures. In certain cases the Federal Government spends directly for construction and maintenance on such roads as forest highways, forest development roads, national parks and Indian Reservation. There are 6,818 miles of these roads in Montana.

Table 22 gives a detailed tabulation of the amount of monies expended in Montana by direct Federal Expenditures.

The U. S. Bureau of Public Roads maintains completed forest highway projects for a period of one or two years after construction. At the end of this period the project is released to State or county responsibility.

²²This total is higher than shown in Table 14 for State administered highways. The difference represents encumbrances for construction projects under way and balance of funds not programmed or under agreement for specific improvements.

in this regard. Forest Development roads are often maintained by Federal forces, but where the roads are in general use the Federal government usually prefers to turn them over to local agencies for maintenance.

Federal Funds for Local Governments. The cities and counties have roads constructed from Federal apportionments handled through the State Highway Commission but other than these the only funds of consequence are apportionments to the counties from land rentals and timber sales from national forests within the individual counties.

The counties are apportioned a 25 percent share of revenues each year from these rentals and two-thirds of this is allocated for county road funds.

The cities receive Federal funds occasionally for construction of military roads or for certain emergencies.

As Table 22 shows these funds have amounted to approximately \$2 million since 1931.

Current Legislation. In June of 1956 Congress gave final approval to a \$32.9 billion Federal-aid Highway Act. The bill calls for a thirteen-year plan for the improvement of the Federal-aid primary and secondary systems. This proposed highway construction program, along with previous 1956 and 1957 apportionments, will provide approximately \$124 million in Federal road construction funds for Montana during the next three fiscal years and \$440 million by 1969 if the intent of Congress implied in the

1956 Act has been correctly interpreted. Future Federal-aid apportionments are shown in Table 74 of the Appendix.

The following tabulation shows the present situation as of June 30, 1956:

Table 23

Status of Federal Aid Funds and State Matching Funds in Montana
June 30, 1956

Fiscal Year	Federal Funds Available	Federal Funds Now Matched*	Balance of Federal Funds Not Matched	State Funds Necessary to Match Balance#
1955	\$ 9,167,781	\$8,066,766	\$ 1,101,015	\$ 843,212
1956	13,531,734	6,819,817	6,711,917	4,607,862
1957	29,873,963	740,144	29,133,819	12,107,722
1958+	37,906,096	0	37,906,096	12,480,000

*Actually let to contract.

#State funds in the amount of \$1,300,000 were available to provide matching money June 30, 1956, although this might be considered as working capital and not reasonably available.

+These funds, while allocated, cannot be drawn upon as cash until July 1, 1957.

Federal Taxes Paid by Highway Users. Table 24 shows the amount of Federal taxes paid by the Montana highway users in recent years. Contrary to popular belief the Federal government contributes more for Montana's roads than it takes out in taxes on the users. For the period 1946-1954 Federal

taxes from highway users has amounted to \$58 million whereas the Federal government has contributed approximately \$91 million during the same period. In 1954 Federal highway contributions amounted to \$15 million and it collected \$6 million.

Table 24*

Estimated Amounts of Federal Vehicle and Automotive
Products Taxes Paid by Montana Highway Users

Year	Amount
	(000)
1946	\$ 6,055
1947	6,866
1948	5,425
1949	8,097
1950	7,700
1951	6,880
1952	6,417
1953	5,402
1954	<u>4,780</u>
Total	\$57,622

*Source: Highway Statistics - U. S. Department of Commerce,
Bureau of Public Roads.

V Total Receipts For all Streets, Roads and Highways.

Complete finance data are not available for city streets prior to 1937. For this reason it is not possible to determine the total investment in the highway and street network of the State.

Table 25 shows that total revenue for all road systems since 1937

has amounted to approximately \$406 million.²³ Of this amount property tax and assessments have contributed 23 percent. Before user taxes were inaugurated property taxes were the major contributors for our roads. Since 1926, road user fees have replaced the property tax as the main source of revenues. Since 1937 total user fees have amounted to \$194 million or 48 percent of total revenue. During this period of time the user fees have been double the property taxes for roads.

Federal-aid was covered in detail earlier in the Chapter but since 1937 this source of monies has contributed \$88 million or 22 percent of total revenue for all roads and streets. Miscellaneous and unclassified receipts have amounted to 1 percent and appropriations from general funds approximately 53 percent.

VI Total Expenditures for all Streets, Roads and Highways

As Table 26 shows total expenditures since 1937 have amounted to \$400 million.²⁴

Maintenance has been the largest single expenditure during this period amounting to \$180 million or 45 percent of total expenditures. During the war years when construction was at a standstill maintenance was at an all time high. 1945 was the peak year with maintenance

²³This does not include direct Federal contributions.

²⁴This does not include direct Federal Expenditures.

Table 25*

TOTAL - RECEIPTS - FOR - ALL - STREETS, ROADS - AND - HIGHWAYS
IN - THE - STATE - OF - MONTANA - 1937 - 1955

Year	Property Tax and Assessments	Road User Fees	Federal - Funds			Misc. and Unclassified	Borrowings	Appropriations From General Fund	Total*
			Regular	Other	Total				
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 3003	\$ 5895	\$ 3482	\$ 46	\$ 3528	\$ 63	\$ 885	\$ 17	\$ 13391
1938	3024	5902	2029	58	2087	75	72	49	11209
1939	3074	5989	3148	57	3205	60	3226	72	15626
1940	3032	6682	3548	65	3613	1	343	46	13717
1941	3331	7096	2705	67	2772	9	96	21	13325
1942	3334	6342	1622	85	1707	16	381	21	11801
1943	2421	4923	996	91	1087	107	33	11	8782
1944	2718	5437	1134	49	1183	50	10	2	9400
1945	3322	5703	667	364	1031	170	102	95	10423
1946	4558	7224	2457	62	2519	219	1808	309	16328
1947	5226	8794	3973	171	4144	192	11	101	18676
1948	5638	9263	4377	223	4600	290	5195	279	25087
1949	6381	10222	7534	174	8008	316	5745	145	30951
1950	6648	11478	7983	343	8326	393	286	181	30276
1951	7061	15463	5474	311	5785	487	1773	332	30750
1952	7188	16464	7741	617	8358	609	640	289	33591
1953	7938	17106	5751	887	6638	761	848	73	33580
1954	7839	18860	10364	718	11082	430	514	51	38848
1955	8224	21923	7959	690	8640	675	784		40297
Total	\$94,410	\$193,766	\$82,935	\$5,378	\$88,313	\$4,923	\$22,752	\$2,094	\$406,258

Source: From the files of the State Highway Planning Survey Division.

* These totals do not include direct Federal contributions for streets, roads and highways.

expenditures amounting to 70 percent of total expenditures. In 1955 total maintenance for all roads and streets amounted to 38 percent of total expenditures during that year.

During the 1937-1955 period construction expenditures have been the second largest, amounting to 41 percent of total expenditures.

In recent years construction expenditures have been slightly higher than maintenance. However, during the war years when only emergency construction was undertaken total construction expenditures were as low as 20 percent of total expenditures. In 1955 monies expended for construction on all roads and streets amounted to 48 percent of total expenditures.

Administration and miscellaneous expenditures during this period have been approximately 6 percent of total expenditures. Debt service 8 percent and non-highway disbursements 3 percent.

Table 26*

TOTAL - HIGHWAY - ROAD - AND - STREET - EXPENDITURES - FOR - THE - STATE - OF - MONTANA - 1937 - 1955

Year	Construction	Maintenance	Total	Administration and Miscellaneous	Debt Service	Non-highway Disbursements	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 5366	\$ 4532	\$ 9,898	\$ 863	\$ 2965	\$ 23	\$ 13,749
1938	3584	4749	8,333	701	1959	50	11,043
1939	5994	5013	11,007	753	2159	32	13,951
1940	6865	5078	11,943	927	1528	7	14,405
1941	5777	5418	11,195	558	1364	6	13,123
1942	2927	5741	8,668	520	1370	5	10,563
1943	1526	4986	6,512	480	649	4	7,645
1944	1918	6031	7,949	495	561	3	9,008
1945	1715	6871	8,586	639	879		10,104
1946	4891	7794	12,675	861	1964	30	15,530
1947	7511	10,807	18,318	1696	432	8	20,451
1948	11,219	13,158	24,377	1172	719	9	26,277
1949	12,569	12,754	25,323	1245	1583	65	28,206
1950	12,940	12,448	25,388	1649	1759	84	28,880
1951	12,679	14,834	27,513	1793	1899	103	31,308
1952	16,894	14,930	31,824	1850	2260	159	36,093
1953	13,405	14,757	28,162	1981	2419	216	32,778
1954	18,847	15,254	34,101	1808	2257	181	38,347
1955	<u>19,447</u>	<u>14,834</u>	<u>34,281</u>	<u>2167</u>	<u>2117</u>	<u>179</u>	<u>38,724</u>
Total	\$166,064	\$179,989	\$346,053	\$22,158	\$30,843	\$1,164	\$400,208

* Source: From the files of the State Highway Planning Survey Division.

Table 27

Comparison of Property Taxes and User Taxes
of Highways - 1937 - 1955

Year	Property Taxes	Percent of Total Revenue	User Taxes	Percent of Total Revenue
	(000)		(000)	
1937	\$3003	22.43	\$ 5895	44.02
1938	3024	26.98	5902	52.65
1939	3074	19.67	5989	38.33
1940	3032	22.10	6682	48.71
1941	3331	25.00	7096	53.25
1942	3334	28.25	6342	53.74
1943	2821	31.41	4923	54.81
1944	2718	28.91	5437	57.84
1945	3322	31.87	5703	54.72
1946	4558	27.92	7224	44.24
1947	5226	27.98	8794	47.09
1948	5638	22.47	9263	36.92
1949	6381	20.62	10222	33.03
1950	6648	21.56	14478	47.82
1951	7061	22.96	15463	50.29
1952	7188	21.40	16464	49.01
1953	7938	23.64	17106	50.94
1954	7889	20.31	18860	48.55
1955	8224	20.41	21923	54.40

*Source: From the files of the State Highway Planning Survey Division.

CHAPTER VI

THEORY OF HIGHWAY TAXATION

I INTRODUCTION

Emphasis on highway support in Montana as well as the rest of the nation has changed along with the changes in the character and functions of highways themselves.

In the earlier days of Montana, the principal purpose of highways was to provide a means of free access for people to their individual holdings as well as to their outside world, which at that time rarely extended beyond the limits of their own community. The matter of obtaining the money necessary for highway purposes at this time was entirely a local problem.

There were five methods employed to secure the means necessary to build and maintain these public highways, they were the property and poll taxes, statutory labor, bond issues and tolls levied upon the traveler.

Montana used all these methods in one form or another. The property tax was, of course, the most significant. This tax was based on the taxpayers ability to pay. If a person owned property it was an indication that he had a means to pay taxes. This system lacked equity in the sense that the property owners were carrying more than their share of the burden. For this reason the \$3 poll tax, with the option to work,

was levied against every male from twenty-one to sixty years of age.

With the increase in population and motor vehicles the local highway systems were growing and connections were being made with the road systems of adjacent communities. The range of travel was reaching beyond the local limits until the financing of some of the highways was becoming a problem of concern to the State. The facilities required for this traffic were quite different from those that seemed adequate for local use, and it seemed entirely equitable to finance the building of such highways largely from special taxes imposed on the users. This was a shift from the "ability to pay" concept to the "benefit theory" as the fundamental principle in financing the principal highways.

With the rapid multiplication of automobiles some of the roads became of interstate importance. The Federal government recognized this condition and it soon became a participant in the furnishing of funds for highway purposes.

Generally speaking, the financial interest of the State and Federal governments in the development of highways is of recent origin. Even as late as 1921, nearly three-fourths of the money used for highway purposes was collected from local sources, whereas twenty years later only one-third was furnished locally.

Highway finance has evolved through these various stages under the influence of changing technological development; and it is in the light

of this evolution that we are attempting to solve the problems of highway finance at the present time. Since 1921, or perhaps a few years later, the proper allocation of the financial burden of highways between the general public, land owners and the highway users has become one of the most difficult problems of highway fiscal policy. In addition to the basic allocation between users and other taxpayers, an equitable allocation of the tax burden among different groups within each of these categories has also been a matter of serious controversy.

II - Assignment of Highway User and Non-Highway User Cost Responsibility.

In attempts to arrive at reasonable equity between the highway user and non-highway user various theories based on benefits derived by each group have been proposed. A few of these are explained below.

The theory of differential benefits proposes that the tax responsibility be assigned to the major beneficiary groups in proportion to the calculated values of motor-transport and other benefits resulting from road improvements. For its successful application this theory depends upon the accurate measure of benefits and upon the accurate determination of the final incidence of transferred benefits.

Under the relative use theory efforts have been made to appraise the different types of benefits derived from the highways and to assign their costs accordingly. This approach attempts to separate the share of costs on each type of highway, road, and street assignable directly to the highway user by measuring the relative proportion of through traffic on each

road type. This method in attempting to allocate total road costs between the highway user and the non-highway users requires a decision as to which road costs are chargeable directly to the highway user or motor vehicle owner and which are chargeable to property owners and the general taxpayer.

The predominant use method classifies highways according to their predominant use or benefit. It is a compromise with the relative use theory since it allocates the cost of highways by assigning specific tax funds to specific systems. This is in contrast to determining relative responsibility of each system to the road user and other beneficiary groups.

The basic criticism of these two theories are that the results are based on an accumulation of evidence, rather than upon data from which positive conclusions can be drawn. These methods also fall short in determining who is the major beneficiary on county roads. This type of road combines both property or access benefits as well as benefits to the motor vehicle user, neither of which can be designated predominant.¹

The earnings credit solution attempts to overcome some of the obvious deficiencies encountered in these other methods. This method uses two approaches.²

¹G. P. St. Clair, Suggested Approaches to the Problems of Highway Taxation (Public Roads Administration Federal Works Agency, 1947) p.49

²See, William D. Ross, Financing Highway Improvements in Louisiana Chapter 7, p. 136.

After annual program costs are determined a cost per vehicle mile is determined by assigning annual program costs to roads of high surface types on both the rural and urban systems through total travel on these surface types. This cost per vehicle mile of traffic is then applied to the motor vehicle user on all types of roads. Any remaining cost is allocated to the non-highway user.

The second approach is assigning total costs of local rural roads and access streets to the non-highway user. This cost is computed in property taxes per mile of road and is applied to the various levels of highway system, as the above method was applied downward to the various levels. These are the costs that are assigned to the property owner and the general public on all rural roads and on all urban streets in the State. This result produced a second separation of annual program costs into highway user and non-user shares.

Using these assumptions and maintaining the principle that each road system should be credited with its motor vehicle earnings results in a surplus of responsibility on the high surface systems, and a shortage or deficit of responsibility for low type rural roads and urban arterials. The earnings credit solution provides a mechanical method for compromising the results of the assumptions, so that the sum of the responsibilities exactly equals the total program cost.³

³See, Wm. L. Hall, Financing Modern Highways for Montana, (a Report to the Montana Fact Finding Committee on Highways, 1956) p. 133.

III Assignment of User Cost Responsibility.

In attempting to solve the problem of equity among highway users and assign the corresponding responsibility generally one or both of the two following concepts have been used: (a) the theory that tax support should be allocated among the beneficiary groups in proportion to the highway costs occasioned by each; and (b) the theory that tax support should be allocated in proportion to benefits received, or "value of service." Of the theories discussed below the increment theory or theory of differential costs employs the "costs-occasioned" concept. The theories based on the value-of-service principle are the gross-ton-mile theory, and the operating-cost theory.

The Increment Theory or Theory of Differential Costs.

This theory or method of approach to the motor-vehicle tax problem may be described in brief terms by the following extract from the paper "Suggested Approaches to the Problems of Highway Taxation."⁴

With respect to the kindred problem of equitable graduation of motor-vehicle taxes, one of the best known methods of analysis is the commonly called the increment theory, or theory of differential costs. Its foundation is the undeniable fact that vehicles of different dimensions and weights differ in the extent of their requirements for highway facilities. Since existing roads and streets are, with very few exceptions, designed for a

⁴Highway Research Board Department of Economics, Finance, and Administration, Suggested Approaches to the Problems of Highway Taxation, proceedings twenty-seventh annual meeting (1947)

mixture of traffic of varying characteristics, the problem becomes one of determining successive requirements of cost which may be associated with an ascending scale of vehicle sizes and weights, beginning with a "basic" or passenger-car type, and ending with the heaviest weight group permitted on the roads. The analysis takes up in turn various elements of road cost, including pavement thickness, width, grade and alignment, structures, and maintenance; and attempts to determine the extent to which the cost requirements of each element vary with the size of vehicle. The technical problems involved in this procedure severely tax the resources of engineering theory and experience.

The two chief objections that have been advanced against the incremental solution are, first, that it involves a long and elaborate series of calculations, and second that it requires the exercise of engineering judgment on numerous technical subjects about which opinions differ widely.

The Gross-Ton-Mile Theory.

This theory assumes that for vehicles of every type and size, motor-vehicle tax responsibility should be measured by multiplying the weight of the vehicle by the miles traveled, and then distributing the total tax responsibility among all vehicles, or all weight groups of vehicles, in proportion to this product.⁵ It is asserted that the product, weight times distance, is a measure of value of use or value of service rendered

⁵A Factual Discussion of Motor Truck Operation, Regulation, and Taxation, Department of Commerce, Bureau of Public Roads: 1951, p.97

to the user by the highway facility.

There are several influential considerations that have made this method popular but perhaps the two most influential have been its simplicity of concept and the relative ease with which the data needed can be obtained or approximated and the calculations made.

Although these are outstanding advantages in determining the allocation of responsibility among the highway user the ton-mile solution has been criticised on the basis that the product of weight times distance is not a measure of value of use nor value of service rendered to the user by the highway facility. No definite proof has been offered that weight times distance measures this value.

The Operating-Cost Theory.

In contrast to the increment theory, which attempts to allocate motor-vehicle tax responsibility in proportion to the costs occasioned by the provision of highway facilities for vehicles of different sizes, the gross-ton-mile theory attempts to allocate responsibility in proportion to an alleged measure of the value of the service received from the use of the facility. As has been pointed out in the preceding discussion, the major fallacy of the gross-ton-mile theory lies in the fact that there is no logical warrant or experimental support, for the proposition that gross ton-miles are in truth a measure of the value of the highway service received by vehicles of different sizes and

weights. Since highways are used for commercial purposes and for private purposes which have economic values, there is great attraction in the attempt to allocate tax responsibility on the basis of value received by the highway user. The question remains as to whether a soundly based measure of value of service can be devised.

In this connection the proposition has been advanced that motor-vehicle operating costs, which rise steadily with size of vehicle, may be taken as a measure of the value of service provided, and therefore as a basis for assignment of road-user tax responsibility. The method of application of the operating-cost theory may be illustrated by the following example. If it were found that the cost of operation of a passenger car was 8 cents per mile and that of a certain tractor-trailer combination was 48 cents per mile, then the required tax payment per mile of the combination would be 6 times that of the passenger car. If the annual mileage of the combination were 3 times that of the passenger car, then their required annual tax payments would be in the ratio of 18 to 1.⁶

⁶ A Factual Discussion of Motor Truck Operation, Regulation, and Taxation, Department of Commerce Bureau of Public Roads 1951, p. 99

The chief deficiency of the operating-cost theory, which it shares with the ton-mile theory and all other concepts based on value of service, is that it takes no account of the highway costs occasioned by the use of vehicles of different types and sizes. This essential factor can only be taken into account by the incremental solution that might be devised on the basis of cost occasioned rather than value of service.

IV - Montana's Solution

The earnings-credit analysis, the gross ton-mile theory and the incremental theory were used in Montana for allocating costs of the highways within the State.

The principal purpose of using the earnings-credit analysis was to provide a basis for the assignment of the user part of the cost responsibility among the various classes of motor vehicle users by the ton-mile and incremental methods. The earnings-credit analysis, with certain modifications for Montana, produced the following results. ⁷ These figures are average annual amounts.

Table 28

System	Average Annual Net Program Costs* (000)	Motor Vehicle Responsibility		Non-Motor Vehicle User Responsibility	
		(000)	%	(000)	%
RURAL:					
Primary	\$22,295	\$22,295	100.00		
Secondary	7,848	4,493	57.25	\$ 3,355	42.75
Local	<u>12,111</u>	<u>3,312</u>	<u>27.35</u>	<u>8,799</u>	<u>72.65</u>
Total Rural	\$42,254	\$30,100	71.24	\$12,154	28.76
URBAN:					
Primary	\$ 530	530	100.00		
Arterial	1,560	291	18.66	\$ 1,269	81.34
Local	<u>4,613</u>	<u>436</u>	<u>9.45</u>	<u>4,177</u>	<u>90.55</u>
Total Urban	\$ 6,703	\$ 1,257	18.75	\$ 5,446	81.25
Total Rural and Urban	\$48,957	\$31,357	64.05	\$17,600	35.95
* Federal Aid is deducted					

⁷ See: Financing Modern Highways For Montana p.33

The gross ton-mile procedure was used in the Montana study principally for comparative purposes rather than as a method of assigning vehicular responsibility that would be used as the bases for a tax structure. Hence, it was used first to compare and measure the vehicular responsibilities derived from the incremental theory and second, to determine what tax contributions vehicles of different sizes and weights were making in Montana. This, in turn, permitted a comparison with other states that have applied the ton-mile theory in calculating their tax schedules. The calculated revenues for the year 1955 for Montana varied from actual revenues by 3.5 percent.⁸ This was an indication that data developed for the studies were substantially correct.

Since the ton-mile theory has been criticized on the basis that highway costs are not necessarily proportional to ton-miles, the incremental theory was the method used in the Montana study for determining vehicular responsibility and calculating a tax schedule. It was concluded, however, that it would not be entirely remiss to base a tax structure solely on the gross ton-mile theory in Montana because of its large highway mileage and low traffic conditions.

The incremental theory is considered to be the fairest method of determining motor vehicle tax responsibility. This philosophy proposes that vehicles of different sizes and weights pay for highway costs in proportion to the costs they occasion.

⁸The sales tax on new automobiles was not included in the vehicle by vehicle calculation since the fee is paid only once in the automobile lifetime. In 1955 this amounted to \$537,000 and accounted for the error.

Chart 4, which was drawn up by Mr. Ralph Johnson, Research Engineer assigned to the Montana Fact Finding Committee, compares the cost allotments in cents per vehicle mile which were determined by the gross ton-mile and incremental analysis with vehicular contributions for 1955 and the present tax structures.

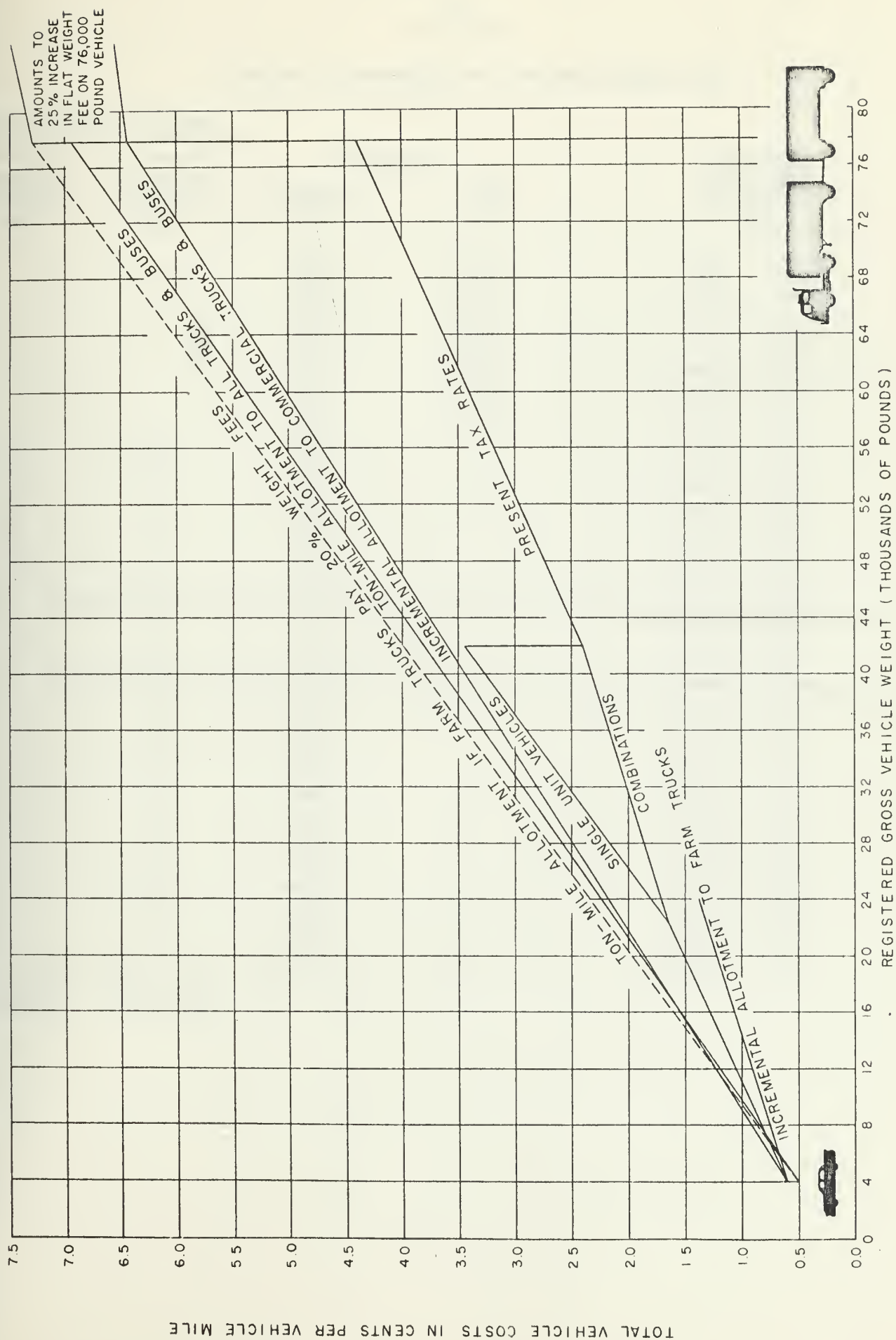
The chart shows that the present tax schedule does not assign responsibility to vehicles of all sizes and weights in accordance with the costs of providing highway facilities for such vehicles.

The close agreement in charges to commercial vehicles by the incremental and ton-mile methods is contingent upon the large cost assignment to farm trucks in the broad application of the ton-mile procedure. The incremental method mediates the charges against farm trucks by allowing for their lesser travel on high weight-cost roads. Commercial truck rates, even with this cost burden removed in the ton-mile, exceed those produced in the incremental assignment. Passenger car rates, it will be noted, are substantially less in the ton-mile allocation.

The tax rates based on the incremental analysis of costs incurred by each vehicle are given in table 29.

Since the incremental studies found little weight responsibility for local rural roads, the assignment of weight costs to farm vehicles was at a minimum. This amounted to 20 percent of the annual charges for normal commercial vehicles up to 24,000 pounds.

COMPARISON OF RESPONSIBILITY ALLOTMENTS & 1955 TAXATION IN MONTANA



172
Table 29

Tax Schedule Derived from Incremental Analysis

Total Gross Weight of Solo Truck or Com- bination Pulling and Trailing Unit	(Pounds)	Annual Flat Fee		Additional Fee Per Mile of Operation (No Credit for Empty or Partial Loads.)	
		Farm Vehicles	Commercial Vehicles	Schedule A	Schedule B
				(Vehicles Paying Montana Fuel Tax)	(Vehicles Not Paying Montana Fuel Tax)
		\$	\$	(Mills)	(Mills)
Under 6,000		4.00	6.00		
6,001 to 8,000		5.00	16.00		
8,001 to 10,000		6.00	30.00		
10,001 to 12,000		7.00	36.00		
12,001 to 14,000		8.00	42.00		
14,001 to 16,000		10.00	48.00		
16,001 to 18,000		11.00	54.00		
18,001 to 20,000		12.00	60.00		
20,001 to 22,000		13.00	66.00		
22,001 to 24,000		14.00	72.00		
24,001 to 26,000			78.00	2.8	16.9
26,001 to 28,000			84.00	4.0	18.6
28,001 to 30,000			90.00	5.2	20.3
30,001 to 32,000			96.00	6.5	21.9
32,001 to 34,000			102.00	7.7	23.7
34,001 to 36,000			108.00	9.0	25.3
36,001 to 38,000			114.00	10.2	27.0
38,001 to 40,000			120.00	11.4	28.7
40,001 to 42,000			126.00	12.7	30.3
42,001 to 44,000			132.00	14.0	32.0
44,001 to 46,000			138.00	15.2	33.7
46,001 to 48,000			144.00	16.4	35.3
48,001 to 50,000			150.00	17.7	37.1
50,001 to 52,000			156.00	18.9	38.7
52,001 to 54,000			162.00	20.1	40.4
54,001 to 56,000			168.00	21.4	42.1
56,001 to 58,000			174.00	22.7	43.8
58,001 to 60,000			180.00	23.9	45.4
60,001 to 62,000			186.00	25.1	47.1
62,001 to 64,000			192.00	26.3	48.8
64,001 to 66,000			198.00	27.7	50.5
66,001 to 68,000			204.00	28.8	52.1
68,001 to 70,000			210.00	30.1	53.8
70,001 to 72,000			216.00	31.3	55.5
72,001 to 74,000			222.00	32.6	57.2
74,001 to 76,000			228.00	33.8	58.8
76,001 to 78,000			234.00	35.1	60.5
Over 78,000			35 cents per CWT	Add 1.5 mills for each additional 2,000 pounds	Add 1.9 mills for each additional 2,000 pounds

APPENDIX

APPENDIX

LIST OF TABLES

TABLE NO.

1 through 56	County Property Tax Levies for Roads, Registration and G.V.W. Fees and Other County Facts and Financial Statistics Relating to Roads.....
57	Road Receipts and Expenditures for 1955 by County....
58	Road Tax and Debt Limit Data for Counties 1955.....
59	Street Tax and Debt Limit Data for Cities 1955.....
60	Estimated Personal Property Taxes Levied in Montana 1954.....
61	Street Receipts and Expenditures For all Incorporated Places Having a Population 0 to 1,000.....
62	1,001 to 2,500.....
63	2,501 to 5,000.....
64	5,001 to 10,000.....
65	10,001 to 25,000.....
66	Billings.....
67	Butte.....
68	Great Falls.....
69	Highway User Fees Collected all States 1954.....
70	Motor Fuel Tax Rates and Tax Collections all States 1954.....

TABLE NO.

- 71. Receipts For State Administered Highways all
States 1954
- 72. Highway User Taxes and Property Taxes on Typical
Vehicles in Private Operation in 11 Western
States
History of Registration Fees, 1913-1955

TABLE 1
Beaverhead

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration CWT fees		Year	Levies for road fund		Levies for bridge fund		Registration CWT fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904	1.50	\$16,232	1.25	\$14,458			1904	2.50		.50			
1913	5.00	23,079	1.50	13,462			1913	2.50	\$31,682	1.50	\$37,223		
1915	5.00	39,294	2.00	15,573	639	\$4,572	1915	2.50	15,323	2.25	15,784	639	\$3,483
1920	5.00	38,471	2.00	13,742	1,365	15,285	1920	5.00	22,599	4.00	23,126	705	7,834
1925	5.00	28,443	2.00	13,518	1,844	20,972	1925	5.00	25,288	2.00	11,767	1,702	18,455
1930	5.00	27,723	2.00	9,450	2,159	16,925	1930	5.00	7,284	2.00	8,262	2,185	15,580
1935	5.00	19,092	2.00	9,557	2,766	21,115	1935	3.25	14,953	1.00	4,601	3,420	37,898
1940	5.00	19,064	2.00	10,773	2,069	16,482	1940	10.00	45,780	2.00	11,133	2,575	20,316
1945	15.00	43,429	5.00	32,362	3,420	35,499	1945	10.00	57,860	3.50	34,275	4,597	43,610
1950	15.00	55,849	5.00	41,377	4,440	38,750	1950	10.00	80,957	3.00	29,843	5,188	50,005
1955	10.00	66,626	5.00				1955						

TABLE 2
Big Horn

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads										County Facts and Financial Statistics Relating to Roads									
	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total			Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total	
Rural population 1950	6,671	2.5	Miles of road per square mile of area 1955			Rural population 1950	9,824	3.0	Miles of road per square mile of area 1955					.25					
Rural population 1955	8,059	1.7	Road and Bridge income per mile of road 1955	\$105.76		Rural population 1955	11,604	2.5	Road and Bridge income per mile of road 1955					\$134.51					
Total land area (square miles)	5,563	4.0	Road and Bridge income per square mile of area - 1955	\$25.24		Total land area (square miles)	5,033	2.0	Road and Bridge income per square mile of area - 1955					533.19					
Value of rural lands - 1955	4,658,799	2.5	Road and Bridge income per capita-1955	\$17.44		Value of rural lands - 1955	4,753,257	2.0	Road and Bridge income per capita-1955					\$14.47					
County road mileage under county jurisdiction - 1955	1,329	2.0	County road debt-1955			County road mileage under county jurisdiction - 1955	1,253	2.0	County road debt-1955										
			County road fund balance - 1955	59,266	2.1				County road fund balance - 1955					\$181,470.00	6.5				

TABLE 3
Blaine

County Property Taxes and Registration Revenues for Roads

Levies for road fund			Levies for bridge fund			Registration CTV fees		Levies for road fund			Levies for bridge fund			Registration CTV fees	
Year	Mills	Amount	Mills	Amount	Number	Amount		Year	Mills	Amount	Mills	Amount	Number	Amount	
1904	3.00	\$14,377	1.00	\$4,402				1904	2.00	\$3,650		\$2,254		\$2,115	
1913	1.00	61,934	2.00	23,125				1913	4.00	9,148	1.00	11,733		5,371	
1915	4.00	31,406	2.00	17,709	662	\$3,717		1915	4.50	46,569	1.00	4,827	388	7,786	
1920	5.00	30,721	2.00	13,768	1,211	13,551		1920	5.00	12,427	1.00	3,849	480	5,659	
1925	5.00	33,186	2.00	14,825	1,828	19,061		1925	5.00	17,509	1.50	5,751	722	7,786	
1930	5.00	22,067	2.00	9,861	2,291	16,318		1930	1.50	3,778	1.00	2,771	846	5,659	
1935	5.00	19,031	4.00	17,746	2,928	20,390		1935	5.00	12,041	2.00	5,411	1,102	9,022	
1940	10.00	48,365	3.75	21,373	2,238	17,657		1940	8.00	20,445	2.00	5,701	974	7,684	
1945	10.00	60,600	5.00	36,024	3,312	34,378		1945	4.96	16,888	1.56			17,127	
1950	10.00	68,027	5.00	40,684	3,966	36,022		1950	7.80	29,683	3.80	16,796	1,650		
1955								1955							

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

TABLE 4
Broadwater

County Property Taxes and Registration Revenues for Roads

Rural population			Rural population			Rural population			Rural population			Rural population			Rural population		
Year	Number or amount	Per cent of State total	Miles of road per square mile of area	Number or amount	Per cent of State total	Year	Number or amount	Per cent of State total	Year	Number or amount	Per cent of State total	Year	Number or amount	Per cent of State total	Year	Number or amount	Per cent of State total
1950	8,516	2.4		.58		1950	2,922	1.0	1950	2,922	1.0	1950	2,922	1.0	1950	2,922	1.0
1955	10,213	2.2	Road and Bridge income per mile of road 1955	\$61.53		1955	3,490	1.0	1955	3,490	1.0	1955	3,490	1.0	1955	3,490	1.0
Total land area (square miles)	4,267	3.0	Road and Bridge income per square mile of area - 1955	\$15.08		Total land area (square miles)	1,243	1.0	Total land area (square miles)	1,243	1.0	Total land area (square miles)	1,243	1.0	Total land area (square miles)	1,243	1.0
Value of rural lands - 1955	\$6,349,425	2.2	Road and Bridge income per capita-1955	\$18.68		Value of rural lands - 1955	\$2,601,609	1.0	Value of rural lands - 1955	\$2,601,609	1.0	Value of rural lands - 1955	\$2,601,609	1.0	Value of rural lands - 1955	\$2,601,609	1.0
County road mileage under county jurisdiction - 1955	2,429	4.0	County road debt-1955			County road mileage under county jurisdiction - 1955	818	1.2	County road mileage under county jurisdiction - 1955	818	1.2	County road mileage under county jurisdiction - 1955	818	1.2	County road mileage under county jurisdiction - 1955	818	1.2
County road fund balance - 1955	\$35,813	1.0	County road fund balance - 1955			County road fund balance - 1955	\$17,569.00	.5	County road fund balance - 1955	\$17,569.00	.5	County road fund balance - 1955	\$17,569.00	.5	County road fund balance - 1955	\$17,569.00	.5

TABLE 5

Carbon

County Property Taxes and Registration Revenues for Roads

TABLE 6

Carter

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GVM fees		Year	Levies for road fund		Levies for bridge fund		Registration GVM fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904	3.00	\$10,579		\$29,553			1904						
1913	3.00	38,570	.25	19,381			1913						
1915	3.00	44,068	2.00	23,105			1915						
1920	5.00	33,278	3.00	15,432	1,027	\$5,597	1920	6.00	\$18,879	3.00	\$9,814	376	\$2,158
1925	5.00	30,669	2.00	15,215	1,721	19,258	1925	4.00	11,516	2.00	5,964	512	5,729
1930	5.00	31,130	2.00	15,215	2,901	32,351	1930	5.00	15,434	2.00	6,394	826	8,514
1935	2.00	9,820	2.00	12,034	3,009	21,518	1935	4.50	10,986	2.00	5,067	823	6,523
1940	3.00	23,957	2.00	11,816	3,393	21,657	1940	5.00	9,744	3.00	6,181	953	6,357
1945	7.00	37,276	4.00	26,635	3,024	24,332	1945	5.00	12,524	3.00	7,543	835	6,582
1950	7.00	72,445		3,284	4,373	45,391	1950	10.00	25,848	2.00	5,810	1,272	12,265
1955	10.00	112,264	1.80	22,407	5,037	47,156	1955	6.50	22,997	3.00	11,568	1,735	16,252

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Rural population 1955	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
Rural population 1950	10,241	3.0			.47					2,798	2.0		.25	
Rural population 1955	11,656	5.0								3,801	1.0	Road and Bridge income per mile of road 1955	\$56.86	
Total land area (square miles)										3,313	2.3	Road and Bridge income per square mile of area - 1955	\$21.47	
Value of rural lands - 1955	37,097,300	2.4			\$85.15					24,881,846	2.0	Road and Bridge income per capita-1955	\$18.71	
County road mileage under county jurisdiction - 1955	980	1.4								819	1.2	County road debt-1955	\$90,000.00	38.03
												County road fund balance - 1955	\$57,537.00	2.0

TABLE 7

Cascade

County Property Taxes and Registration Revenues for Roads

TABLE 8

Chouteau

County Property Taxes and Registration Revenues for Roads

Levies for road fund		Levies for bridge fund		Registration GVM fees		Levies for road fund		Levies for bridge fund		Registration GVM fees	
Year	Mills	Amount	Mills	Amount	Number	Amount	Year	Mills	Amount	Mills	Amount
1904	2.00	\$ 18,000					1904	1.00	\$ 2,643	3.00	\$ 12,942
1913		40,361		\$ 29,769			1913	5.00	35,462	1.50	36,158
1915	3.00	66,528	.50	121,396			1915	3.00	137,071	1.52	24,169
1920	4.50	104,957		48,867	3,273	\$ 17,638	1920	4.50	65,332	1.52	12,166
1925			.55	17,630	5,001	5,961	1925	4.00	38,509	1.167	24,169
1930	4.80	99,561	1.50	55,823	10,239	11,702	1930	5.00	44,787	2.00	19,817
1935	4.00	60,936	2.00	54,855	11,144	84,591	1935	5.00	30,618	2.60	19,436
1940	5.00	61,809	1.61	44,322	13,711	107,952	1940	5.00	30,308	3.00	29,921
1945	10.00	156,166	1.84	50,912	12,730	121,550	1945	10.00	72,574	3.00	24,328
1950	8.25	145,327	2.71	97,688	21,344	200,450	1950	10.00	90,121	5.00	49,282
1955	9.60	201,889	1.59	81,210	29,003	264,691	1955	10.00	105,702	5.00	60,411

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	12,364	3.4	Miles of road per square mile of area 1955	,50		Rural population 1950	6,974	2.0	Miles of road per square mile of area 1955	.76	
Rural population 1955	16,798	4.0	Road and Bridge in- come per mile of road 1955	\$442.49		Rural population 1955	9,414	2.0	Road and Bridge in- come per mile of road 1955	\$98.71	
Total land area (square miles)	2,655	2.0	Road and Bridge in- come per square mile of area - 1955	\$221.33		Total land area (square miles)	3,920	3.0	Road and Bridge in- come per square mile of area - 1955	\$74.97	
Value of rural lands - 1955	\$10,276,965	4.0	Road and Bridge in- come per capita-1955	\$35.04		Value of rural lands - 1955	\$12,690,815	4.4	Road and Bridge in- come per capita-1955	\$31.22	
County road mileage under county ju- isdiction - 1955	1,330	2.0	County road debt-1955			County road mileage under county ju- isdiction - 1955	2,977	5.0	County road debt-1955		
			County road fund balance - 1955	\$98,160.00	3.0				County road fund balance - 1955	\$11,563.00	.4

TABLE 9

Custer

County Property Taxes and Registration Revenues for Roads

TABLE 10

Daniels

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GWT fees		Levies for road fund		Levies for bridge fund		Registration GWT fees	
	Mills	Amount	Mills	Amount	Number	Amount	Mills	Amount	Mills	Amount	Number	Amount
1904	1.50	\$ 6,982										
1913	4.00	81,508	1.00	\$ 83,016								
1915	5.00	215,564	2.00	83,525								
1920	5.00	31,564	2.00	21,654	822	\$ 4,480						
1925	5.00	26,258	2.00	17,003	1,702	19,045	5.00	\$ 14,460	2.00	\$ 6,427	401	\$ 2,185
1930	9.00	64,390	2.00	18,039	2,631	29,067	5.00	15,395	2.00	7,638	1,326	11,671
1935	3.00	11,826	1.00	6,718	3,001	20,441	5.00	11,770	2.00	1,459	1,482	14,743
1940					3,110	24,092	5.00	11,468	2.00	5,092	1,592	11,172
1945	8.50	33,170	3.00	19,000	2,788	21,997	7.00	19,907	2.00	6,564	1,832	11,753
1950	6.00	29,770	2.25	21,047	5,763	59,819	10.00	32,457	3.00	11,270	2,304	14,454
1955	7.00	44,815	3.00	32,399	6,964	64,759	10.00	39,726	5.00	23,590	3,109	23,915
												29,869

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	3,481	1.0	Miles of road per square mile of area 1955			Miles of road per square mile of area 1955		
Rural population 1955	4,125	1.0	Road and Bridge income per mile of road 1955			Road and Bridge income per mile of road 1955		.71
Total land area (square miles)	3,764	3.0	Road and Bridge income per square mile of area - 1955			Road and Bridge income per square mile of area - 1955		\$93.34
Value of rural lands - 1955	\$5,060,273	2.0	Road and Bridge income per capita-1955			Road and Bridge income per capita-1955		\$66.04
County road mileage under county jurisdiction - 1955	994	2.0	County road debt-1955			County road debt-1955		\$18.02
			County road fund balance - 1955	\$ 30,517.00	1.0	County road fund balance - 1955	\$ 11,281.00	.4

TABLE 11

Dawson

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration C/M fees		Year	Levies for road fund		Levies for bridge fund		Registration C/M fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904	1.00	\$ 6,062		\$ 36,214			1904	1.50	\$ 688		\$ 12,931		
1913	5.00	87,718	2.00	17,227			1913	3.00	19,879	1.00	16,303	846	\$ 4,611
1915	5.00	84,325	2.00	15,047			1915	5.00	67,836	.25	10,147		
1920	5.00	29,837	2.00	12,216			1920	5.00	31,618	1.00	4,434		
1925	5.00	25,483	2.00	13,340			1925	5.00	31,182	1.00	9,660	1,932	21,619
1930	5.00	28,034	2.00	14,735			1930	5.00	36,903	1.00	10,347	2,922	32,735
1935	5.00	22,892	1.00	5,388			1935	3.50	19,348	.50	4,434	2,849	23,788
1940	5.00	19,129	1.00	2,597			1940	3.50	17,268	.50	4,434	4,027	31,545
1945	5.00	21,551	4.00	23,776			1945	6.00	33,959	.50	4,614	3,485	27,496
1950	10.00	47,121	5.00	35,383			1950	5.00	32,356	1.50	15,293	5,365	55,688
1955	10.00	70,479	3.00	32,356			1955	7.50	58,377	2.00	24,736	7,338	65,182

TABLE 12

Deer Lodge

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads												
Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1955
Rural population 1955	6,292	1.3	Road and Bridge in- come per mile of road 1955	\$132.49		Rural population 1955	7,208	2.0	Road and Bridge in- come per mile of road 1955	\$480.27		
Total land area (square miles)	2,358	2.0	Road and Bridge in- come per square mile of area - 1955	\$66.55		Total land area (square miles)	738	1.0	Road and Bridge in- come per square mile of area - 1955	\$164.64		
Value of rural lands - 1955	\$5,828,799	2.0	Road and Bridge in- come per capita-1955	\$24.95		Value of rural lands - 1955	\$1,820,735	1.0	Road and Bridge in- come per capita-1955	\$ 16.86		
County road mileage under county ju- risdiction - 1955	1,185	2.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	253	0.4	County road debt-1955			
			County road fund balance - 1955	\$ 89,870.00	3.0				County road fund balance - 1955	\$ 11,791.09	.4	

TABLE 13

Fallon

County Property Taxes and Registration Revenues for Roads

TABLE 14

Fergus

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GVM fees		Year	Levies for road fund		Levies for bridge fund		Registration GVM fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904							1904						
1913							1913	2.00	\$ 14,000				
1915	5.00	\$4,771.2		\$11,418			1915	5.00	34,958				
1920	5.00	22,749		5,127	463	\$ 2,523	1920	5.00	291,433	2.00	\$ 80,171	1,434	\$ 7,815
1925	5.00	18,285		8,238	756	8,460	1925	5.00	136,908	2.00	64,905	2,746	30,728
1930	5.00	20,585		6,869	1,089	12,164	1930	5.00	60,263	1.00	15,342	42,606	
1935	2.00	4,993		5,737	1,075	7,843	1935	5.00	61,099	1.50	23,102	3,871	
1940	2.00	10,721		5,022	1,170	8,156	1940	1.50	12,336	.50	5,134	34,655	
1945	5.00	22,275		5,946	1,162	9,168	1945	5.00	34,642	3.50	31,568	4,810	34,706
1950	9.00	30,973		11,518	1,919	19,919	1950	10.00	97,344	2.50	26,332	7,179	35,339
1955	10.00	41,334		15,413	2,776	24,202	1955	10.00	107,568	3.00	43,493	8,671	81,088

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	3,660	1.0	Miles of road per square mile of area 1955	.58	Rural population 1950	7,442	2.1	Miles of road per square mile of area 1955	.47		
Rural population 1955	5,294	1.1	Road and Bridge in- come per mile of road 1955	\$91.58	Rural population 1955	8,980	2.0	Road and Bridge in- come per mile of road 1955	\$141.66		
Total land area (square miles)	1,633	1.1	Road and Bridge in- come per square mile of area - 1955	\$53.00	Total land area (square miles)	4,244	3.0	Road and Bridge in- come per square mile of area - 1955	\$64.65		
Value of rural lands - 1955	53,297,337	1.2	Road and Bridge in- come per capita-1955	\$16.24	Value of rural lands - 1955	13,334,356	5.0	Road and Bridge in- come per capita-1955	\$30.62		
County road mileage under county ju- risdiction - 1955	944	1.4	County road debt-1955		County road mileage under county ju- risdiction - 1955	1,935	3.0	County road debt-1955	\$16,100.00		6.812
			County road fund balance - 1955	\$ 8,242.00				County road fund balance - 1955	\$84,703.00		3.0

TABLE 15
Flathead

County Property Taxes and Registration Revenues for Roads

Levies for road fund		Levies for bridge fund		Registration GVM fees		Levies for road fund		Levies for bridge fund		Registration GVM fees	
Year	Mills	Amount	Mills	Amount	Number	Year	Mills	Amount	Mills	Amount	Number
1904	3.00	\$ 23,410	2.00	\$10,637	2,011	1904	2.50	\$ 20,000	1.00	\$ 24,447	1,645
1913	5.00	28,716	2.00	24,699	2,857	1913	3.00	50,071	2.00	1,601	2,824
1915	5.00	59,607	2.00	31,043	2,011	1915	5.00	5,530	2.00	35,870	58,965
1920	5.00	77,608	2.00	25,819	2,011	1920	5.00	68,884	2.00	27,668	31,601
1925	5.00	46,407	2.00	24,225	5,008	1925	5.00	50,974	2.00	28,845	4,803
1930	5.00	48,167	1.82	9,525	5,749	1930	4.00	42,600	2.00	22,203	5,346
1935	.74	4,956	1.00	8,654	7,715	1935	3.00	23,211	2.00	23,017	6,853
1940	2.00	14,746	.86	13,871	7,251	1940	5.00	38,919	2.00	24,208	5,958
1945	2.00	48,316	1.30	13,871	7,251	1945	10.00	78,664	2.00	48,085	10,213
1950	4.40		3.00	42,661	13,719	1950	10.00	104,142	3.00	61,674	12,797
1955			1.34	28,262	19,124	1955	10.00	133,314	3.00		

TABLE 16
Gallatin

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
Rural population 1955	30,278	6.4	Road and Bridge in- come per mile of road 1955	\$180.95		Rural population 1955	13,145	3.0	Road and Bridge in- come per mile of road 1955	\$259.62	
Total land area (square miles)	5,177	4.0	Road and Bridge in- come per square mile of area - 1955	\$41.28		Total land area (square miles)	2,517	2.0	Road and Bridge in- come per square mile of area - 1955	\$123.54	
Value of rural lands - 1955	\$7,423,300	3.0	Road and Bridge in- come per capita-1955	\$ 7.91		Value of rural lands - 1955	\$ 9,267,860	3.2	Road and Bridge in- come per capita-1955	\$ 23.66	
County road mileage under county ju- risdiction - 1955	1,324	2.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	1,204	2.0	County road debt-1955		
			County road fund balance - 1955	\$ 65,131.00	2.0				County road fund balance - 1955	\$117,222.00	4.0

TABLE 17

Garfield

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GWV fees		Year	Levies for road fund		Levies for bridge fund		Registration GWV fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904							1904						
1913							1913						
1915							1915						
1920		\$ 23,106		\$ 13,863		\$ 1,493	1920	5.00		2.00	\$ 8,539		
1925	5.00	23,877	3.00	9,551	274	5,875	1925		2.00	1.00	3,573	526	\$ 5,886
1930	5.00	22,625	2.00	9,050	525	9,010	1930		3.00	.82	3,270	1,007	11,574
1935	5.00	6,140	1.00	3,070	836	6,261	1935		3.71	1.38	5,851	1,945	16,119
1940	2.00	5,427	1.00	2,714	805	4,865	1940		4.44	1.40	8,568	2,968	23,813
1945	4.00	14,689	2.00	4,243	751	5,925	1945		4.96		190	2,591	20,442
1950	8.00	23,592	3.00	7,077	1,087	11,283	1950		9.50		13,321	4,261	44,229
1955	10.00	32,261	3.00	10,168	1,244	11,729	1955		10.00		61,642	5,544	52,308

TABLE 18

Glacier

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	2,172	1.0	Miles of road per square mile of area 1955		.31	Rural population 1950	9,645	3.0	Miles of road per square mile of area 1955		.37
Rural population 1955	2,485	1.0	Road and Bridge in- come per mile of road 1955		\$40.14	Rural population 1955	12,564	3.0	Road and Bridge in- come per mile of road 1955		\$179.47
Total land area (square miles)	4,595	3.2	Road and Bridge in- come per square mile of area - 1955		\$12.37	Total land area (square miles)	2,974	2.0	Road and Bridge in- come per square mile of area - 1955		\$ 67.29
Value of rural lands - 1955	\$4,293,769	2.0	Road and Bridge in- come per capita-1955		\$22.94	Value of rural lands - 1955	\$2,845,606	1.0	Road and Bridge in- come per capita-1955		\$ 15.93
County road mileage under county ju- risdiction - 1955	1,415	2.2	County road debt-1955			County road mileage under county ju- risdiction - 1955	1,115	2.0	County road debt-1955		
			County road fund balance - 1955		\$20,793.00				County road fund balance - 1955		\$57,127.00
					.7						2.0

TABLE 19
Golden Valley

County Property Taxes and Registration Revenues for Roads

Levies for road fund		Levies for bridge fund		Registration GVM fees		Levies for road fund		Levies for bridge fund		Registration GVM fees	
Year	Mills	Amount	Mills	Amount	Number	Year	Mills	Amount	Mills	Amount	Number
1904						1904	2.50	\$ 5,813	1.00	\$ 5,188	353
1913						1913	4.00	7,507	1.00	4,051	4,980
1915						1915	4.00	22,804	1.00	4,165	8,034
1920						1920	5.00	18,874	1.00	5,139	697
1925	3.25	\$ 10,448	1.50	\$ 5,563	462	1925	5.00	15,624	1.50	1,821	885
1930	2.00	5,339			442	1930	5.00	16,572	.50	3,508	1,195
1935	4.54	8,466	1.30	2,571	536	1935	4.00	10,220	1.25	5,705	7,787
1940	5.00	8,308	2.00	3,556	520	1940	5.00	12,973	2.00	5,847	8,986
1945	10.00	19,234	2.00	4,211	496	1945	7.50	20,161	2.00	6,464	11,064
1950	10.00	23,012	4.00	9,877	764	1950	7.50	23,601	1.75	1,355	17,153
1955	10.00	24,532	4.00	10,630	834	1955	5.80	20,938	2.48	10,358	

TABLE 20
Granite

County Property Taxes and Registration R Revenues for Roads

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
Rural population 1950	1,337	0.4		.61		Rural population 1950	2,773	1.0		.28	
Rural population 1955	1,461	0.3	Road and Bridge in- come per mile of road 1955	\$62.25		Rural population 1955	3,803	1.0	Road and Bridge in- come per mile of road 1955	\$102.88	
Total land area (square miles)	1,178	1.0	Road and Bridge in- come per square mile of area - 1955	\$37.94		Total land area (square miles)	1,733	1.2	Road and Bridge in- come per square mile of area - 1955	\$28.83	
Value of rural lands - 1955	\$2,167,111	1.0	Road and Bridge in- come per capita-1955	\$30.80		Value of rural lands - 1955	\$2,421,086	1.0	Road and Bridge in- come per capita-1955	\$ 13.15	
County road mileage under county ju- risdiction - 1955	715	1.1	County road debt-1955			County road mileage under county ju- risdiction - 1955	486	1.0	County road debt-1955		
			County road fund balance - 1955	\$ 13,933.00	.5				County road fund balance - 1955	\$16,119.00	.5

TABLE 21
Hill

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GVM fees		Year	Levies for road fund		Levies for bridge fund		Registration GVM fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904		\$ 19,360					1904	2.00	\$ 11,343				
1913	5.00	98,984	2.00	\$ 6,503			1913	2.00	24,008	1.00	\$ 5,005		\$ 2,191
1915	4.00	28,277	1.00	45,606			1915	3.00	32,778	1.00	7,255		7,251
1920	3.00	22,122			985	\$ 5,368	1920	3.00	18,953	1.00	6,318	402	648
1925	3.00	14,932	2.00	18,472	2,041	22,839	1925	3.00	17,065	1.25	7,152	648	9,492
1930	2.00	3,115			2,972	32,013	1930	4.00	19,038	2.00	10,114	839	
1935	5.00	24,700	.25	2,051	3,361	24,314	1935	4.00	14,257	2.50	9,312	1,053	8,476
1940	5.00	27,069	1.00	7,284	4,427	31,136	1940	5.00	17,961	3.00	11,536	1,323	10,340
1945	10.00	62,351		703	3,919	30,920	1945	5.00	16,891	3.00	11,010	1,077	8,497
1950	10.00	91,867	2.00	19,921	6,521	67,687	1950	10.00	36,705	3.00	12,217	1,576	16,358
1955	10.00		2.00	27,381	9,406	87,315	1955	10.00	42,821	3.00	14,290	2,020	18,331

TABLE 22

Jefferson

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	6,199	2.0	Miles of road per square mile of area 1955	.93	Rural population 1950	4,074	1.1	Miles of road per square mile of area 1955	.44		
Rural population 1955	8,919	2.0	Road and Bridge in- come per mile of road 1955	\$77.39	Rural population 1955	5,115	1.1	Road and Bridge in- come per mile of road 1955	\$103.08		
Total land area (square miles)	2,926	2.0	Road and Bridge in- come per square mile of area - 1955	\$72.29	Total land area (square miles)	1,651	1.1	Road and Bridge in- come per square mile of area - 1955	\$45.58		
Value of rural lands - 1955	\$8,732,677	3.1	Road and Bridge in- come per capita-1955	\$23.66	Value of rural lands - 1955	\$1,241,038	0.4	Road and Bridge in- come per capita-1955	\$14.71		
County road mileage under county ju- risdiction - 1955	2,732	4.2	County road debt-1955	\$59,209.00	County road mileage under county ju- risdiction - 1955	730	1.1	County road debt-1955	\$24,398.00		.8

TABLE 23
Judith Basin

County Property Taxes and Registration Revenues for Roads

Levies for road fund			Levies for bridge fund			Registration CWM fees						Levies for road fund			Levies for bridge fund			Registration CWM fees		
Year	Mills	Amount	Mills	Amount	Number	Amount	Year	Mills	Amount	Mills	Amount	Number	Amount	Year	Mills	Amount	Mills	Amount	Number	Amount
1904							1904							1904						
1913							1913							1913						
1915							1915							1915						
1920							1920							1920						
1925	4.50	\$ 34,561	.50	\$ 4,041	884	\$ 4,818	1925	5.00	\$ 16,678	2.00	\$ 7,590	1,263	\$ 14,133	1925	5.00	\$ 16,678	2.00	\$ 7,590	1,263	\$ 14,133
1930	4.00	31,222	1.00	8,137	988	11,056	1930	5.00	16,523	2.00	7,534	2,842	27,134	1930	5.00	16,523	2.00	7,534	2,842	27,134
1935	4.00	20,580	.20	1,076	1,205	12,498	1935	4.25	14,880	2.00	7,484	2,664	19,284	1935	4.25	14,880	2.00	7,484	2,664	19,284
1940	5.00	22,339	1.00	4,684	1,345	9,243	1940	5.00	23,590	3.00	16,016	3,569	25,339	1940	5.00	23,590	3.00	16,016	3,569	25,339
1945	5.00	25,635	1.00	5,372	1,417	11,001	1945	7.00	35,721	3.00	17,665	3,426	27,031	1945	7.00	35,721	3.00	17,665	3,426	27,031
1950	10.00	59,170	3.50	20,843	2,223	23,074	1950	10.00	65,241	5.00	38,788	5,516	57,256	1950	10.00	65,241	5.00	38,788	5,516	57,256
1955	10.00	50,867	2.00	15,321	2,501	23,735	1955	10.00	84,822	4.50	45,232	6,710	61,438	1955	10.00	84,822	4.50	45,232	6,710	61,438

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

TABLE 24
Lake

County Property Taxes and Registration Revenues for Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955		Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
			Road and Bridge in- come per mile of road 1955									
3,200		1.0	.53				13,835		4.0			.61
Rural population 1955	3,609	1.0	\$112.43				16,839		4.0			
Total land area (square miles)	1,880	1.3	\$59.57				1,500		1.0			
Value of rural lands - 1955	\$7,596,293	3.0	\$30.76				\$5,046,355		2.0			
County road mileage under county ju- risdiction - 1955	992	2.0	County road debt-1955				County road mileage under county ju- risdiction - 1955	910	1.4			
			County road fund balance - 1955	\$ 77,307.00		2.6				County road fund balance - 1955	\$25,919.00	.9

TABLE 25

Lewis and Clark

County Property Taxes and Registration Revenues for Roads

TABLE 26

Liberty

County Property Taxes and Registration R revenues for Roads

Year	Levies for road fund			Registration GVM fees			Levies for bridge fund			Registration GVM fees		
	Mills	Amount		Number	Amount	Year	Mills	Amount		Number	Amount	
1904	2.00	\$ 10,050				1904						
1913	3.00	53,104				1913						
1915		93,130				1915						
1920	4.00	40,726				1920						
1925	3.00	28,136				1925						
1930	3.00	27,639				1930						
1935						1935						
1940	1.70	13,739				1940						
1945	1.64	13,261				1945						
1950	6.00	53,674				1950						
1955	7.41	71,425				1955						

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	6,959	2.0	Miles of road per square mile of area 1955			Miles of road per square mile of area 1955		
Rural population 1955	8,461	2.0	Road and Bridge income per mile of road 1955			Road and Bridge income per mile of road 1955		
Total land area (square miles)	3,477	2.4	Road and Bridge income per square mile of area - 1955			Road and Bridge income per square mile of area - 1955		
Value of rural lands - 1955	34,063,512	1.4	Road and Bridge income per capita-1955			Road and Bridge income per capita-1955		
County road mileage under county jurisdiction - 1955	1,170	2.0	County road debt-1955			County road debt-1955		
			County road fund balance - 1955			County road fund balance - 1955		

TABLE 29

McCone

County Property Taxes and Registration Revenues for Roads

TABLE 30

Meagher

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GWV fees		Year	Levies for road fund		Levies for bridge fund		Registration GWV fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904							1904	1.00	\$ 3,233				
1913							1913	3.00	17,640	2.00	\$ 4,123		
1915							1915	4.00	35,002	3.00	11,188		
1920							1920	5.00	27,169	1.00	2,901	291	\$ 1,586
1925	5.00	\$ 24,774	2.00	\$ 9,907	358	\$ 1,951	1925	3.00	11,372			398	4,454
1930	5.00	23,547	2.00	9,819	578	6,468	1930	1.00	4,190			569	6,109
1935	5.00	23,940	2.00	9,818	1,188	12,429	1935	2.00	5,369			618	4,622
1940	5.00	15,959	1.00	3,304	1,506	12,752	1940	5.00	11,948	2.00	5,183	897	5,669
1945	5.00	10,419	2.00	4,372	1,835	6,209	1945	5.00	13,394	2.00	5,762	674	5,357
1950	7.50	20,733	2.00	5,949	1,458	11,503	1950	6.00	19,281	2.00	6,890	1,119	11,615
1955	10.00	32,996	3.00	10,725	2,030	21,071	1955	10.00	36,496	2.00	8,615	1,523	13,431
	10.00	40,655	3.00	13,313	2,720	26,395							

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	3,258	1.0	Miles of road per square mile of area 1955			Miles of road per square mile of area 1955	.32	
Rural population 1955	4,373	1.0	Road and Bridge income per mile of road 1955			Road and Bridge income per mile of road 1955	\$87.99	
Total land area (square miles)	2,594	2.0	Road and Bridge income per square mile of area - 1955			Road and Bridge income per square mile of area - 1955	\$27.74	
Value of rural lands - 1955	25,865,646	2.1	Road and Bridge income per capita-1955			Road and Bridge income per capita-1955	\$23.02	
County road mileage under county jurisdiction - 1955	1,844	3.0	County road debt-1955			County road debt-1955		
County road fund balance - 1955	\$ 54,785.00	1.9	County road fund balance - 1955			County road fund balance - 1955	\$55,956.00	1.9

TABLE 31
Mineral

County Property Taxes and Registration Revenues for Roads

Levies for road fund		Levies for bridge fund		Registration C/M fees		Levies for road fund		Levies for bridge fund		Registration C/M fees	
Year	Mills	Amount	Mills	Amount	Year	Mills	Amount	Mills	Amount	Year	Mills
1904	4.00	\$31,693	2.00	\$195	1904	2.00	\$17,115	75	\$19,655	1904	2.00
1913	5.00	21,771	2.00	8,708	1913	2.25	91,528	3.20	4,420	1913	3.20
1915	5.00	18,239	2.00	7,463	1915	3.00	20,788	2.00	35,443	1915	2.00
1920	5.00	8,917	2.00	29,188	1920	5.00	54,861	2.00	30,492	1920	2.00
1925	2.50	3,971	2.00	626	1925	3.50	29,348	2.00	7,825	1925	2.00
1930	2.50	1,551	.58	1,563	1930	4.00	33,770	.50	15,279	1930	1.25
1935	2.50	5,332	1.10	2,407	1935	1.50	8,903	1.00	12,808	1935	1.00
1940	7.40	15,856	7.90	825	1940	7.50	57,711	3.00	12,678	1940	3.00
1945	7.40	9,632	.95	844	1945			4.5	52,513	1945	4.5
1950	5.00	13,359	3.00	8,455	1950				14,467	1950	
1955					1955					1955	

TABLE 32
Missoula

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads					County Facts and Financial Statistics Relating to Roads						
	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	2,081	1.0	Miles of road per square mile of area 1955	.37		Rural population 1950	9,574	3.0		Miles of road per square mile of area 1955	.36
Rural population 1955	3,751	1.0	Road and Bridge in- come per mile of road 1955	\$133.26		Rural population 1955	13,429	3.0		Road and Bridge in- come per mile of road 1955	\$258.32
Total land area (square miles)	1,223	1.0	Road and Bridge in- come per square mile of area - 1955	\$48.92		Total land area (square miles)	2,613	2.0		Road and Bridge in- come per square mile of area - 1955	\$94.21
Value of rural lands - 1955	\$590,561	0.2	Road and Bridge in- come per capita-1955	\$15.95		Value of rural lands - 1955	\$4,574,280	2.0		Road and Bridge in- come per capita-1955	\$18.32
County road mileage under county ju- risdiction - 1955	44.9	1.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	950	1.4		County road debt-1955	
			County road fund balance - 1955	\$26,419.00	.9		County road fund balance - 1955			\$66,122.00	2.3

TABLE 33

Musselshell

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GVM fees		Year	Levies for road fund		Levies for bridge fund		Registration GVM fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904	4.00	\$ 26,198	1.00	\$ 3,921			1904	2.00	\$ 7,022	2.00	\$ 8,156		
1913	4.00	21,098	1.00	23,785			1913	4.00	50,529	2.00	18,598		
1915	5.00	59,617	2.00	26,545	912	\$ 4,970	1915	5.00	45,589	2.00	22,323	1,053	\$ 5,739
1920	5.00	20,185	2.00	9,868	1,560	17,456	1920	5.00	40,253	2.00	14,208	1,518	16,986
1925	5.00	20,279	1.00	4,917	1,711	18,814	1925	5.00	32,710	1.50	19,087	2,800	32,041
1930	5.00	15,298	1.00	3,627	1,586	11,624	1930	2.00	8,653	1.50	10,494	3,412	26,404
1935	4.00	8,527	1.00	2,684	1,868	12,999	1935	2.50	10,017	1.50	10,021	4,912	31,370
1940	4.00	10,252	1.00	2,920	1,516	11,961	1940	5.00	21,968	2.00	14,856	3,506	27,662
1945	7.00	23,456	2.00	8,570	2,630	27,299	1945	10.00	50,314	3.00	26,448	5,912	61,366
1950	8.00	29,365	3.00	14,288	2,969	26,847	1950	9.00	54,645	3.00	31,317	7,198	64,643
1955							1955						

County Facts and Financial Statistics Relating to Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1955	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
Rural population 1955	5,408	1.0	Road and Bridge in- come per mile of road 1955	5,254	1.1	Rural population 1955	5,254	1.1	Road and Bridge in- come per capita-1955	\$179.89	
Total land area (square miles)	1,886	1.3	Road and Bridge in- come per square mile of area - 1955	2,627	2.0	Total land area (square miles)	2,627	2.0	Road and Bridge in- come per square mile of area - 1955	\$ 49.17	
Value of rural lands - 1955	32,983,060	1.0	Road and Bridge in- come per capita-1955	\$11.96	2.0	Value of rural lands - 1955	\$4,784,794	2.0	Road and Bridge in- come per capita-1955	\$ 24.58	
County road mileage under county ju- risdiction - 1955	1,072	2.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	718	1.1	County road debt-1955		
			County road fund balance - 1955	\$23,657.00	.8				County road fund balance - 1955	\$8,929.00	.3

TABLE 34

Park

County Property Taxes and Registration Revenues for Roads

TABLE 35
Petroleum

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GVM fees		Year	Levies for road fund		Levies for bridge fund		Registration GVM fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904							1904						
1913							1913	4.00	\$ 3,340	1.00	\$ 14,144	637	\$ 3,472
1915							1915	5.00	35,610	2.00	13,190	940	10,519
1920							1920	5.00	29,559	2.00	13,552	1,701	18,316
1925	5.00	\$ 17,712	2.00	\$ 7,575	540	\$ 6,043	1925	5.00	31,317	2.00	15,072	2,340	15,665
1930	5.00	15,350	1.00	6,506	478	5,162	1930	5.00	20,224	3.00	12,006	2,537	15,136
1935	3.00	4,617	2.00	1,640	574	3,354	1935	4.50	16,432	3.00	7,707	2,069	16,324
1940	3.00	2,269	1.50	1,241	394	2,546	1940	5.00	22,326	1.50	32,631	3,170	32,904
1945	5.00	4,596	3.00	2,921	321	2,532	1945	10.00	54,943	5.00	40,339	4,052	37,858
1950	8.00	11,500	3.00	4,624	641	6,653	1950						
1955	8.00	13,762	3.00	5,286	764	10,104	1955						

TABLE 36
Phillips

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955		Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
			Road and Bridge in- come per mile of road 1955									
Rural population 1955	1,223	0.3		\$42.70			Rural population 1955	8,152	2.0			
Total land area (square miles)	1,651	1.1	Road and Bridge in- come per square mile of area - 1955	\$18.91			Total land area (square miles)	5,229	4.0	Road and Bridge in- come per square mile of area - 1955	\$44.29	
Value of rural lands - 1955	\$1,594,386	1.0	Road and Bridge in- come per capita-1955	\$24.53			Value of rural lands - 1955	\$5,262,944	2.0	Road and Bridge in- come per capita-1955	\$28.46	
County road mileage under county ju- risdiction - 1955	729	1.1	County road debt-1955				County road mileage under county ju- risdiction - 1955	1,894	3.0	County road debt-1955		
			County road fund balance - 1955	\$ 17,940.00	.6					County road fund balance - 1955	\$30,279.00	1.0

TABLE 37

Pondera

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GWV fees		Levies for road fund		Levies for bridge fund		Registration GWV fees	
	Mills	Amount	Mills	Amount	Number	Amount	Mills	Amount	Mills	Amount	Number	Amount
1904												
1913												
1915												
1920	3.00	\$ 17,149		\$ 13,444	737	\$ 4,017	5.00	\$ 15,104	2.00	\$ 6,042	381	\$ 2,076
1925	2.00	9,187		10,527	1,087	12,164	5.00	12,319	2.00	5,123	427	4,778
1930	5.00	28,650		12,581	1,816	19,911	5.00	15,141	2.00	6,056	815	8,565
1935	3.60	14,771		9,900	2,281	16,702	.50	1,086	2.00	4,345	804	5,389
1940	5.00	20,437		19,180	2,637	18,914	3.00	6,003	1.50	3,001	950	7,137
1945	10.00	43,640		16,279	2,359	18,612	10.00	26,174	3.00	8,336	943	7,440
1950	10.00	60,507		29,918	4,101	42,568	9.00	25,825	2.00	6,049	1,500	15,570
1955	10.00	76,921		48,825	5,068	46,703	10.00	35,183	3.00	11,508	1,808	16,739

TABLE 38

Powder River

County Property Taxes and Registration Revenues for Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	6,392	1.0	Miles of road per square mile of area 1955	.73		Rural population 1950	2,693	1.0	Miles of road per square mile of area 1955	.34	
Rural population 1955	7,910	1.7	Road and Bridge in- come per mile of road 1955	\$147.70		Rural population 1955	3,254	1.0	Road and Bridge in- come per mile of road 1955	\$63.25	
Total land area (square miles)	1,643	1.1	Road and Bridge in- come per square mile of area - 1955	\$107.24		Total land area (square miles)	3,285	2.3	Road and Bridge in- come per square mile of area - 1955	\$21.41	
Value of rural lands - 1955	\$7,544,080	3.0	Road and Bridge in- come per capita-1955	\$ 22.12		Value of rural lands - 1955	\$4,350,778	2.0	Road and Bridge in- come per capita-1955	\$21.82	
County road mileage under county ju- risdiction - 1955	1,192	2.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	1,112	2.0	County road debt-1955		
			County road fund balance - 1955	\$ 62,775.00	2.1				County road fund balance - 1955	\$36,726.00	1.2

TABLE 39
Powell

County Property Taxes and Registration Revenues for Roads

TABLE 40
Prairie

County Property Taxes and Registration Revenues for Roads

Levies for road fund				Levies for bridge fund				Registration GVM fees			
Year	Mills	Amount		Year	Mills	Amount		Year	Mills	Amount	
1904.	2.00	\$ 6,216		1904.	3.00	\$9,907		1904.			
1913	5.00	21,874		1913	5.00	24,450		1913	.50	\$ 10,655	
1915	2.75	67,301		1915	5.00	13,905		1915	2.00	9,966	
1920	5.00	33,608		1920	5.00	9,689		1920	2.00	5,228	
1925	2.00	11,002		1925	3.00	15,380		1925	1.00	6,650	
1930	3.25	17,623		1930	5.00	6,482		1930	2.00	7,252	
1935	1.50	6,979		1935	3.00	12,604		1935	3.00	8,051	
1940	5.00	21,080		1940	5.00	15,619		1940	1.50	4,521	
1945	6.50	29,326		1945	5.00			1945	1.50	5,973	
1950	10.00	55,316		1950				1950			
1955	10.00	60,544		1955	4.50			1955	1.40		

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	6,301	2.0	Miles of road per square mile of area 1955	.28		Rural population 1950	2,377	1.0	Miles of road per square mile of area 1955	.42	
Rural population 1955	8,852	2.0	Road and Bridge in- come per mile of road 1955	\$198.07		Rural population 1955	3,069	1.0	Road and Bridge in- come per mile of road 1955	\$83.24	
Total land area (square miles)	2,337	2.0	Road and Bridge in- come per square mile of area - 1955	\$56.36		Total land area (square miles)	1,727	1.2	Road and Bridge in- come per square mile of area - 1955	\$34.90	
Value of rural lands - 1955	\$1,550,629	2.0	Road and Bridge in- come per capita-1955	\$ 14.91		Value of rural lands - 1955	\$2,631,526	1.0	Road and Bridge in- come per capita-1955	\$19.64	
County road mileage under county ju- risdiction - 1955	665	1.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	724	1.1	County road debt-1955		
			County road fund balance - 1955	\$ 12,457.03	2.1				County road fund balance - 1955	\$39,602.00	1.3

TABLE 41

Ravalli

County Property Taxes and Registration Revenues for Roads

TABLE 42

Richland

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GWV fees		Levies for road fund		Levies for bridge fund		Registration GWV fees	
	Mills	Amount	Mills	Amount	Number	Amount	Mills	Amount	Mills	Amount	Number	Amount
1904	3.00	\$17,000										
1913	3.00	25,231	2.00	\$3,804								
1915	3.00	45,869	2.00	18,147								
1920	5.00	28,570	2.00	13,607								
1925	5.00	23,369	2.00	11,310	1,233	\$ 6,720	5.00	\$ 31,585	2.00	\$16,873	737	\$ 4,017
1930	3.00	14,303	2.00	11,531	1,622	18,150	5.00	31,476	2.00	14,580	1,645	18,408
1935	3.50	11,071	2.00	11,310	2,811	29,999	5.00	25,667	2.00	11,628	2,183	23,361
1940	5.00	16,109	3.00	11,635	3,388	22,864	5.00	26,639	2.00	12,082	2,924	21,408
1945	5.00	17,653	4.00	16,219	4,143	30,833	5.00	16,470	2.00	7,868	3,093	22,253
1950	10.00	40,802	4.00	17,839	3,975	31,362	10.00	36,154	3.30	14,352	3,236	25,532
1955	10.00	51,651	5.00	29,055	5,821	60,421	10.00	43,204	3.20	19,600	4,929	51,163
				33,617	7,029	64,070	9.00	50,269	5.00	39,010	6,024	57,075

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	13,101	4.0	Miles of road per square mile of area 1955	.36		Rural population 1950	10,366	3.0
Rural population 1955	15,836	3.4	Road and Bridge income per mile of road 1955	\$199.88		Rural population 1955	12,663	3.0
Total land area (square miles)	2,384	2.0	Road and Bridge income per square mile of area - 1955	\$71.60		Total land area (square miles)	2,065	1.4
Value of rural lands - 1955	\$4,252,289	1.4	Road and Bridge income per capita-1955	\$10.80		Value of rural lands - 1955	\$5,385,033	2.0
County road mileage under county jurisdiction - 1955	853	1.3	County road debt-1955			County road mileage under county jurisdiction - 1955	1,199	2.0
			County road fund balance - 1955	\$91,959.00	3.1	County road fund balance - 1955	\$72,480.00	2.5

TABLE 4.3
Roosevelt

County Property Taxes and Registration Revenues for Roads

Levies for road fund			Levies for bridge fund			Registration CWT fees					Levies for road fund			Levies for bridge fund			Registration CWT fees	
Year	Mills	Amount	Mills	Amount	Number	Amount	Year	Mills	Amount	Mills	Amount	Number	Amount	Year	Mills	Amount	Number	Amount
1904							1904	1.50	\$ 5,985	2.00	\$ 11,934			1904				
1913							1913	5.00	32,628	2.00	119,966			1913				
1915							1915	5.00	118,941	2.00	119,966			1915				
1920	4.00	\$ 23,790	1.50	\$ 9,921	709	\$ 3,864	1920	5.00	54,789	1.50	17,222	541	\$ 2,948	1920				
1923	3.50	16,931	.50	2,801	1,137	12,723	1923	5.00	35,818	2.00	15,656	1,002	11,212	1923				
1930	5.00	28,602	7.00	44,342	1,701	18,242	1930	3.10	23,040	2.00	16,114	2,261	25,442	1930				
1935	4.90	21,362	2.00	10,163	2,764	20,504	1935	3.16	19,125	2.00	12,994	1,709	11,999	1935				
1940	5.00	18,712	4.00	18,066	1,767	12,702	1940	4.00	19,429	2.50	13,239	3,072	20,998	1940				
1945	5.00	23,732	4.00	22,537	2,836	22,376	1945	10.00	68,621	3.00	22,479	1,658	12,923	1945				
1950	10.00	53,413	5.00	35,213	4,676	48,536	1950	2.72	19,550	1.91	14,627	2,622	27,216	1950				
1955	10.00	101,990	3.00	41,476	6,953	64,713	1955	9.98	88,347	1.13	12,498	2,998	28,259	1955				

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

Rural population 1930	Number or amount	Per cent of State total	Miles of road per square mile of area 1955		Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955		Number or amount	Per cent of State total
			Road and Bridge in- come per mile of road 1955							Road and Bridge in- come per mile of road 1955			
Rural population 1955	14,266	3.0			\$130.41		Rural population 1955	7,534	2.0			\$91.93	
Total land area (square miles)	2,385	2.0	Road and Bridge in- come per square mile of area - 1955		\$78.68		Total land area (square miles)	5,032	3.4	Road and Bridge in- come per square mile of area - 1955		\$30.80	
Value of rural lands - 1955	34,951,681	2.0	Road and Bridge in- come per capita-1955		\$13.10		Value of rural lands - 1955	35,473,947	2.0	Road and Bridge in- come per capita-1955		\$20.57	
County road mileage under county ju- risdiction - 1955	1,438	2.2	County road debt-1955				County road mileage under county ju- risdiction - 1955			County road debt-1955			
			County road fund balance - 1955	\$ 68,893.00		2.3				County road fund balance - 1955	\$55,198.00		1.9

TABLE 45

Sanders

County Property Taxes and Registration Revenues for Roads

TABLE 46

Sheridan

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GVM fees		Year	Levies for road fund		Levies for bridge fund		Registration GVM fees	
	Mills	Amount	Mills	Amount	Number	Amount		Mills	Amount	Mills	Amount	Number	Amount
1904	.50	\$ 32,218	2.00	\$ 19,216			1904	2.50	\$ 2,775	.50	\$ 9,736		
1913	3.00	94,571	.50	7,379			1913	4.00	82,281	1.50	19,013		\$ 5,537
1915	4.00	39,114	2.00	15,646	397	\$ 2,164	1915	5.00	41,744	2.00	12,668	1,016	39,087
1920	5.00	34,432	2.00	14,488	880	9,847	1920	5.00	29,374	2.00	12,668	3,493	22,650
1925	5.00	33,416	2.00	14,233	1,275	14,083	1925	5.00	28,743	2.00	12,911	2,041	15,959
1930	5.00	26,392	3.50	15,920	1,494	10,192	1930	5.00	20,391	2.00	8,964	2,308	18,002
1935	5.00	25,843	2.00	11,027	1,991	19,736	1935	5.00	14,857	2.00	3,431	2,590	22,786
1940	5.00	50,862	3.00	11,962	1,829	14,430	1940	5.00	20,782	1.25	6,302	2,888	41,063
1945	10.00	55,393	5.00	31,721	3,026	31,409	1945	10.00	44,840	5.00	28,266	3,956	43,828
1950	5.00	34,941	4.00	31,702	4,019	36,100	1950	10.00	59,575	5.00	35,652	4,728	
1955							1955						

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	6,983		Miles of road per square mile of area 1955			Rural population 1950	6,674		Miles of road per square mile of area 1955		
Rural population 1955	9,275	2.0	Road and Bridge income per mile of road 1955			Rural population 1955	7,999	2.0	Road and Bridge income per mile of road 1955		.87
Total land area (square miles)	2,811	2.0	Road and Bridge income per square mile of area - 1955	\$160.11		Total land area (square miles)	1,700	1.2	Road and Bridge income per square mile of area - 1955	\$ 82.36	
Value of rural lands - 1955	\$3,204,889	1.1	Road and Bridge income per capita-1955	\$60.15		Value of rural lands - 1955	\$6,994,477	2.4	Road and Bridge income per capita-1955	\$17.50	
County road mileage under county jurisdiction - 1955	1,056	2.0	County road debt-1955	\$18.11		County road mileage under county jurisdiction - 1955	1,486	2.3	County road debt-1955		
			County road fund balance - 1955	\$88,000.00	37.23				County road fund balance - 1955	\$62,171.00	2.1

TABLE 47
Silver Bow

County Property Taxes and Registration Revenues for Roads

Levies for road fund		Levies for bridge fund		Registration C/M fees		Levies for road fund		Levies for bridge fund		Registration C/M fees	
Year	Mills	Amount	Mills	Amount	Number	Year	Mills	Amount	Mills	Amount	Number
1904	2.00	\$34,423	1.00	\$37,350		1904	4.00	\$18,655	.50	\$8,728	
1913	2.00	46,121	.50	34,380	5,875	1913	5.00	142,549	.50	92,467	964
1915	4.00	57,215	.50	18,563	8,101	1915	12.00	83,623	3.00	24,020	11,660
1920	2.00	66,043			90,650	1920	2.50	8,773	2.00	10,675	1,042
1925	2.00	29,824	.50	19,520	10,867	1925	4.50	18,999	2.00	10,471	1,451
1930			.13	2,317	10,511	1930	2.00	7,055	2.00	7,554	1,732
1935	1.00	4,979	.11	2,317	14,628	1935	5.00	17,677	2.00	7,617	1,951
1940			.43	8,325	10,921	1940	8.00	33,502	2.00	8,934	1,855
1945			.25	5,789	16,264	1945	10.00	51,696	3.50	20,039	2,808
1950				21,339	21,607	1950	10.00	75,013	3.40	27,601	3,527
1955	4.00	48,755	1.73		194,500	1955					

TABLE 48
Stillwater

County Property Taxes and Registration R evenues for Roads

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
Rural population 1955	8,641	2.0	Road and Bridge in- come per mile of road 1955	\$586.84		Rural population 1955	6,810	1.4	Road and Bridge in- come per mile of road 1955	\$121.61	
Total land area (square miles)	716	0.4	Road and Bridge in- come per square mile of area - 1955	\$280.30		Total land area (square miles)	1,797	1.2	Road and Bridge in- come per square mile of area - 1955	\$67.35	
Value of rural lands - 1955	\$789,650	0.3	Road and Bridge in- come per capita-1955	\$ 23.23		Value of rural lands - 1955	\$5,735,887	2.0	Road and Bridge in- come per capita-1955	\$17.77	
County road mileage under county ju- risdiction - 1955	34.2	1.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	995	1.0	County road debt-1955		
			County road fund balance - 1955	\$11,556.00	.5				County road fund balance - 1955	\$68,598.00	2.3

TABLE 49

Sweet Grass

County Property Taxes and Registration Revenues for Roads

TABLE 50

Teton

County Property Taxes and Registration Revenues for Roads

Levies for road fund				Levies for bridge fund				Registration GWV fees				Levies for road fund				Levies for bridge fund				Registration GWV fees			
Year	Mills		Amount	Mills		Amount	Year	Mills		Amount	Number	Mills		Amount	Year	Mills		Amount	Number	Mills		Amount	Number
1904	2.00		\$ 5,755	2.00		\$ 8,201	1904	2.00		\$10,323		2.00		\$ 13,671	1904	2.00		\$ 13,671		2.00		\$ 13,671	
1913	3.50		19,467	1.00		6,553	1913	2.00		41,171		4.00		4,415	1913	4.00		4,415		1.00		8,359	
1915	3.50		29,237	2.00		11,948	1915	1.00		52,342		5.00		8,359	1915	5.00		8,359		1.00		8,359	
1920	4.00		22,139	2.00		8,233	1920	1.00		28,207		5.00		6,752	1920	5.00		6,752		1.00		6,752	
1925	2.00		8,233	1.25		4,719	1925	1.25		31,594		5.00		5,203	1925	5.00		5,203		1.00		5,203	
1930	5.00		14,518	.75		2,561	1930	.75		24,458		5.00		3,012	1930	5.00		3,012		1.00		3,012	
1935	5.00		13,700	.50		1,313	1935	.50		43,181		10.00		32,645	1935	10.00		32,645		3.00		32,645	
1940	5.00		29,373	2.00		7,408	1940	2.00		85,807		10.00		51,646	1940	10.00		51,646		5.00		51,646	
1945	10.00		18,695	2.50		11,399	1945	2.50							1945								
1950	4.50		35,058	2.00		10,407	1950	2.00							1950								
1955	7.50						1955								1955								

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	3,621	1.0	Miles of road per square mile of area 1955	.30		Rural population 1950	7,232	2.0	Miles of road per square mile of area 1955	.70	
Rural population 1955	4,047	1.0	Road and Bridge income per mile of road 1955	\$96.92		Rural population 1955	8,952	2.0	Road and Bridge income per mile of road 1955	\$116.52	
Total land area (square miles)	1,846	1.3	Road and Bridge income per square mile of area - 1955	\$29.08		Total land area (square miles)	2,294	2.0	Road and Bridge income per square mile of area - 1955	\$82.13	
Value of rural lands - 1955	\$4,132,332	1.4	Road and Bridge income per capita-1955	\$13.34		Value of rural lands - 1955	\$8,421,207	3.0	Road and Bridge income per capita-1955	\$21.00	
County road mileage under county jurisdiction - 1955	554	1.0	County road debt-1955			County road mileage under county jurisdiction - 1955	1,616	2.4	County road debt-1955		
			County road fund balance - 1955	\$72,911.00	2.5				County road fund balance - 1955	\$77,326.00	2.6

TABLE 51
Toohe

County Property Taxes and Registration Revenues for Roads

Levies for road fund			Levies for bridge fund			Registration GVM fees		Levies for road fund			Levies for bridge fund			Registration GVM fees	
Year	Mills	Amount	Mills	Amount	Number	Amount	Year	Mills	Amount	Mills	Amount	Number	Amount		
1904	3.00	\$ 73,440	1.00	\$ 5,786	403	\$ 2,196	1904	5.00	\$11,992	2.00	\$ 5,150	156	\$ 850		
1913	3.00	17,358	1.00	5,390	1,230	13,764	1913	2.00	4,058	1.00	2,170	226	2,529		
1915	5.00	38,828	1.00	8,997	2,083	24,577	1915	4.00	7,956	2.00	2,477	358	3,863		
1920	5.00	23,101	1.00	7,899	1,247	19,611	1920	2.00	3,228	1.00	1,614	423	3,025		
1925	3.60	20,791	1.20	5,708	2,918	22,869	1925	2.50	2,823	2.00	2,477	527	3,945		
1930	5.00	22,637	1.00	5,879	2,447	19,306	1930	7.00	9,358	2.00	2,987	486	3,874		
1935	10.00	49,813	1.20	8,994	4,061	42,153	1935	10.00	15,087	1.50	2,831	714	7,411		
1940	10.00	69,233	3.00	31,919	5,349	49,381	1940	9.00	19,129	1.30	3,435	931	9,134		
1945	10.00	87,655					1945								

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

TABLE 52
Treasure

County Property Taxes and Registration Revenues for Roads

Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total	Rural population 1950	Number or amount	Per cent of State total	Miles of road per square mile of area 1955	Number or amount	Per cent of State total
Rural population 1955	9,049	2.0	Road and Bridge in- come per mile of road 1955	\$104.01		Rural population 1955	1,828	0.4	Road and Bridge in- come per mile of road 1955	\$110.10	
Total land area (square miles)	1,965	1.3	Road and Bridge in- come per square mile of area - 1955	\$81.73		Total land area (square miles)	984	1.0	Road and Bridge in- come per square mile of area - 1955	\$37.71	
Value of rural lands - 1955	\$4,729,881	2.0	Road and Bridge in- come per capita-1955	\$17.79		Value of rural lands - 1955	\$2,103,677	1.0	Road and Bridge in- come per capita-1955	\$20.24	
County road mileage under county ju- risdiction - 1955	1,543	2.4	County road debt-1955			County road mileage under county ju- risdiction - 1955	377	1.0	County road debt-1955		
			County road fund balance - 1955	\$47,683.00	1.6				County road fund balance - 1955	\$16,851.00	.6

TABLE 53

Valley

County Property Taxes and Registration Revenues for Roads

TABLE 54

Wheatland

County Property Taxes and Registration Revenues for Roads

Year	Levies for road fund		Levies for bridge fund		Registration GTW fees		Levies for road fund		Levies for bridge fund		Registration GTW fees	
	Mills	Amount	Mills	Amount	Number	Amount	Mills	Amount	Mills	Amount	Number	Amount
1904	1.00	\$ 3,000		\$ 76,345								
1913	5.00	30,724		48,015								
1915	5.00	37,817	2.00	9,957	889	\$ 4,845						
1920	5.00	44,596	1.00	16,232	1,745	19,527	3.00	\$ 24,589	1.00	\$ 9,145	640	\$ 3,488
1925	5.00	32,784	2.00	18,528	2,472	27,011	2.00	11,203			591	6,613
1930	3.50	28,696	2.00	15,987	6,414	46,519	2.00	10,183			853	9,027
1935	4.00	22,118	2.00	12,729	5,746	68,117	3.00	9,659	.30	1,113	849	6,036
1940	5.00	22,296	4.00	27,097	3,441	27,149					1,210	7,867
1945	10.00	54,717	4.00	34,514	5,480	56,882	3.40	11,622			1,077	8,497
1950	10.00	67,680	4.00	55,091	7,328	66,899	7.68	31,499	1.00	4,430	1,795	18,632
1955	10.00	86,690	5.00								1,933	17,490

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total
Rural population 1950	11,353	3.2	Miles of road per square mile of area 1955	.53		Rural population 1950	3,187	1.0	Miles of road per square mile of area 1955	.44	
Rural population 1955	15,180	3.2	Road and Bridge income per mile of road 1955	\$80.99		Rural population 1955	3,440	1.0	Road and Bridge income per mile of road 1955	\$93.48	
Total land area (square miles)	4,961	3.4	Road and Bridge income per square mile of area - 1955	\$43.26		Total land area (square miles)	1,422	1.0	Road and Bridge income per square mile of area - 1955	\$41.47	
Value of rural lands - 1955	\$6,702,596	2.3	Road and Bridge income per capita-1955	\$14.16		Value of rural lands - 1955	\$3,197,092	1.1	Road and Bridge income per capita-1955	\$17.15	
County road mileage under county jurisdiction - 1955	2,648	4.0	County road debt-1955			County road mileage under county jurisdiction - 1955	631	1.0	County road debt-1955		
			County road fund balance - 1955	\$33,571.00	1.1				County road fund balance - 1955	\$314,652.00	.5

TABLE 55

Wilbaux

County Property Taxes and Registration Revenues for Roads

TABLE 56

Yellowstone

County Property Taxes and Registration Revenues for Roads

[illegible]

County Facts and Financial Statistics Relating to Roads

County Facts and Financial Statistics Relating to Roads

	Number or amount	Per cent of State total		Number or amount	Per cent of State total		Number or amount	Per cent of State total	
Rural population 1950	1,907	1.0	Miles of road per square mile of area 1955	.71		Rural population 1950	19,864	6.0	
Rural population 1955	2,409	1.0	Road and Bridge in- come per mile of road 1955	\$80.66		Rural population 1955	30,293	6.4	
Total land area (square miles)	889	1.0	Road and Bridge in- come per square mile of area - 1955	\$57.43		Total land area (square miles)	2,635	2.0	
Value of rural lands - 1955	\$2,510,236	1.0	Road and Bridge in- come per capita-1955	\$21.17		Value of rural lands - 1955	\$11,222,031	4.0	
County road mileage under county ju- risdiction - 1955	633	1.0	County road debt-1955			County road mileage under county ju- risdiction - 1955	1,851	3.0	
			County road fund balance - 1955	\$12,033.00	.4		County road fund balance - 1955	\$231,847.00	7.9

Table 57

CORRECTIONS ON COUNTY ROAD RECEIPTS AND EXPENDITURES FOR 1955 FROM COUNTY CLERKS AND TREASURERS REPORTS

Counties	Total Receipts	Registration and G.V.M.	Property Taxes - and Others	Federal Aid	Total Expenditures	Construction Maintenance and Administration	Debt Service	Expenditures per mile of road
Beaverhead	\$ 140581	\$ 38750	\$ 101931		\$ 107035	\$ 107035		91
Big Horn	168540	50004	118536		159310	159310		127
Blaine	153220	38022	115198		149452	149452		60
Broadwater	66904	18239	47919	\$ 836	92369	92369		113
Carbon	174252	47108	126258	2796	179398	179398		193
Carter	71135	16252	52846	2037	62895	60270	\$ 22625	101
Cascade	588524	264824	323006	604	529039	529039		379
Chouteau	293373	62311	149368	82214	352272	352272		119
Custer	139264	64759	74505		126609	126609		127
Daniels	95301	29868	65433		125838	125838		123
Dawson	156937	65969	90968		154569	154569		130
Deer Lodge	121508	65182	56326		129199	129199		507
Fallon	86542	24201	62341		86288	86288		71
Fergus	274395	91098	193307		272168	255031	17137	141
Flathead	239579	175774	31869	31936	251217	251217		170
Gallatin	310948	117233	190260	3455	330462	330462		274
Garfield	54836	11729	45107		50729	50729		36
Glacier	200113	52308	147705	100	182604	182604		141
Golden Valley	44699	8062	36516	121	43540	43540		61
Granite	149966	17153	25970	6943	51533	51533		106
Hill	211521	87315	124206		214587	214587		70
Jefferson	75250	18331	56887	2032	76758	76758		106
Judith Basin	111986	23736	87047	1203	139338	139338		140
Lake	188199	61439	126111	2649	181754	181754		200
Lewis and Clark	219744	116264	97235	6245	181913	181913		155
Liberty	149502	25950	123552		119792	116375	3417	104
Lincoln	176109	52747	65009	58353	202479	202479		176
Madison	118370	29362	83035	5973	123335	123335		102
McCone	114751	26395	88366		84566	84566		46
Meagher	65295	13431	50063	1801	67777	65045	2732	91
Mineral	59832	14511	29668	15653	86645	86645		103
Missoula	246179	179150	67029		246676	246676		260
Musselshell	72879	26847	46032		72490	72490		69
Park	129164	62928	61346	4890	161915	161915		226
Petroleum	31214	10108	21106		28778	28778		39
Phillips	231591	37858	184548	7185	251240	251240		133
Pondera	176202	46703	129091	418	162394	162394		176
Powder River	70339	16739	50018	3582	66549	66549		60
Powell	131716	40186	83462	8068	123915	123915		186
Prairie	60267	14270	21719	24278	56248	56248		78
Pavalli	170699	64070	93743	12886	159181	159181		187
Richland	149434	57076	92358		151515	151515		126
Roosevelt	187660	64713	122947		187660	187660		131
Rosebud	154988	28259	125715	1014	154988	154988		92
Sanders	169082	36100	109686	23296	160537	153295	7242	152
Sheridan	140017	43828	96189		141349	141349		95
Silver Bow	200698	136469	64029		209576	209576		619
Stillwater	121025	32890	86158	1987	129424	129424		130
Sweet Grass	53685	21047	31096	1552	63332	63332		114
Teton	188410	52171	135318	921	175730	175730		109
Toole	140603	49381	111222		173107	173107		112
Treasure	37103	9134	27969		33291	33291		88
Valley	214620	66899	147721		218913	218913		93
Wheatland	58983	17490	41234	259	57632	57632		91
Wibaux	51055	12849	38206		51860	51860		82
Yellowstone	471046	355591	115455		391294	391294		211
Totals	\$8,604,325	\$3,201,353	\$5,087,595	\$315,377	\$8,563,062	\$8,500,909	\$53,153	\$145

Table 58

ROAD TAX AND DEBT LIMIT DATA FOR COUNTIES 1955

County	Road Tax Levy	Bridge Tax Levy	Additional Annual Road And Bridge Taxes Leviable	Permissible Addition To Bonded Indebtedness
Beaverhead	\$ 66,826	\$ 41,377	\$ 0	\$ 1,303,714
Big Horn	80,957	29,843	0	2,598,600
Blaine	68,027	40,684	0	1,363,069
Broadwater	29,683	16,796	8,372	732,298
Carbon	112,264	22,407	14,938	1,683,085
Carter	22,997	11,388	12,383	589,616
Cascade	201,889	81,210	80,428	8,473,243
Choteau	105,702	60,411	0	2,298,572
Custer	44,815	32,399	19,206	1,566,454
Daniels	39,726	23,590	0	921,224
Dawson	70,479	32,356	0	1,797,501
Deer Lodge	58,377	24,736	31,827	1,610,740
Fallon	41,334	15,413	0	791,818
Fergus	107,568	43,493	0	2,625,542
Flathead	0	28,262	194,403	3,949,517
Gallatin	133,514	61,674	0	3,329,089
Garfield	32,261	10,168	0	459,805
Glacier	122,599	61,642	0	1,655,425
Golden Valley	24,532	10,630	0	415,166
Granite	20,938	10,358	17,334	581,059
Hill	91,867	27,381	13,690	2,618,036
Jefferson	42,821	14,290	0	680,930
Judith Basin	50,867	15,321	7,661	1,181,418
Lake	84,822	45,232	0	1,694,237
Lewis and Clark	71,425	61,892	24,965	3,877,608
Liberty	52,570	25,607	0	840,871
Lincoln	8,474	28,429	50,311	1,152,705
Madison	51,734	28,160	0	928,101
McCone	40,655	13,313	0	799,730
Meagher	36,496	8,615	4,307	670,297
Mineral	13,359	8,455	13,359	439,428
Missoula	0	14,467	302,163	1,183,204
Musselshell	29,365	14,288	7,341	622,540
Park	54,645	31,317	6,071	1,550,256
Petroleum	13,762	5,286	3,441	284,747
Phillips	66,729	40,339	0	1,338,963
Pondera	76,921	48,825	0	1,762,837
Powder River	35,183	11,508	3,836	669,487
Powell	60,544	17,045	5,681	1,132,708
Prairie	15,619	5,973	25,916	645,360
Ravalli	51,651	33,617	0	1,139,932
Richland	50,269	39,010	5,585	1,345,035
Roosevelt	101,990	41,476	0	1,840,499
Rosebud	88,347	12,498	20,859	1,413,470
Sanders	34,941	31,702	42,866	1,019,069
Sheridan	59,575	35,692	0	1,441,213
Silver Bow	48,755	21,339	88,797	4,331,911
Stillwater	75,013	27,601	0	1,229,465
Sweet Grass	35,058	10,407	16,889	750,414
Teton	85,807	51,646	0	1,858,876
Toole	87,655	31,919	0	1,612,119
Treasure	19,129	3,435	6,617	375,810
Valley	86,690	55,091	0	2,022,418
Wheatland	31,499	4,430	18,311	645,140
Wibaux	25,710	8,848	0	455,077
Yellowstone	0	108,451	630,477	10,670,480
TOTAL	\$3,164,435	\$1,641,742	\$1,678,034	\$94,969,928

Table 59

STREET TAX AND DEBT LIMIT DATA FOR CITIES 1955

City	Population	City Street Tax Levy	Additional Annual Street Taxes Leviable	Permlssable Addition To Bonded Indebtedness
Anaconda City.....	11,254	\$ 44,259	\$ 0	\$ 264,026
Billings City.....	31,834	186,464	81,829	841,825
Bozeman City.....	11,325	58,352	3,071	830,301
Butte City.....	33,254	168,767	0	3,065,769
Glendive City.....	5,254	36,563	0	468,041
Great Falls City.....	39,214	251,588	0	4,563,865
Havre City.....	8,086	44,298	0	451,287
Helena City.....	17,581	110,720	0	2,019,978
Kalispell City.....	9,737	50,446	0	859,750
Lewistown City.....	6,573	23,268	9,971	572,273
Livingston City.....	7,683	37,516	7,629	811,007
Miles City City.....	9,243	53,729	0	894,404
Missoula City.....	22,485	111,146	0	1,785,618
Cities over 4,000, sub-total.....	213,523	1,177,116	102,500	17,428,144
Cities 2,500 to 4,000.....	39,627	169,873	830	1,936,328
Cities 1,001 to 2,500.....	49,717	214,837	7,401	2,283,285
Cities 0 to 1,000.....	34,613	119,081	13,290	1,372,233
Grand Total	337,480	\$1,680,907	\$ 124,021	\$23,019,990

Table 60

ESTIMATED PERSONAL PROPERTY TAXES LEVIED IN MONTANA 1954¹

	On Motor Vehicles		On All Other Personal Property		Total	
	Amount	Percent	Amount	Percent	Amount	Percent
Beaverhead	\$ 36,372	12.9	\$ 245,783	87.1	\$ 282,155	100
Big Horn	46,566	12.9	315,263	87.1	361,829	100
Blaine	42,567	16.2	219,838	83.8	262,405	100
Broadwater	17,769	16.2	91,711	83.8	109,480	100
Carbon	36,752	18.2	164,515	81.8	201,267	100
Carter	15,474	10.7	128,478	89.3	143,952	100
Cascade	252,835	18.9	1,082,321	81.1	1,335,156	100
Chouteau	58,641	18.1	264,280	81.9	322,921	100
Custer	55,183	23.5	179,877	76.5	235,060	100
Daniels	29,568	21.1	110,520	78.9	140,088	100
Dawson	53,794	22.1	188,628	77.9	242,422	100
Deer Lodge	55,389	23.2	182,887	76.8	238,276	100
Fallon	21,136	16.2	108,938	83.8	130,074	100
Fergus	69,594	16.5	351,401	83.5	420,995	100
Flathead	147,751	29.3	355,397	70.7	503,148	100
Gallatin	99,433	22.5	342,883	77.5	442,316	100
Garfield	14,860	10.6	124,285	89.4	139,145	100
Glacier	43,209	19.7	177,051	80.3	220,258	100
Golden Valley	7,459	12.8	51,440	87.2	58,899	100
Granite	12,602	14.5	74,055	85.5	86,657	100
Hill	84,317	24.2	263,638	75.8	347,955	100
Jefferson	16,339	22.5	56,091	77.5	72,430	100
Judith Basin	20,417	13.1	134,926	86.9	155,343	100
Lake	56,714	25.0	169,906	75.0	226,620	100
Lewis and Clark	87,959	18.6	385,351	81.4	473,310	100
Liberty	31,294	21.4	114,791	78.6	146,085	100
Lincoln	56,317	32.1	119,027	67.9	175,344	100
Madison	29,864	15.2	166,677	84.8	196,541	100
McCon	32,496	18.7	141,465	81.3	173,961	100
Meagher	11,637	29.5	27,744	70.5	39,381	100
Mineral	11,565	30.8	25,915	69.2	37,480	100
Missoula	158,634	27.1	425,101	72.9	583,735	100
Musselshell	23,223	18.0	105,544	82.0	128,767	100
Park	50,592	23.7	163,003	76.3	213,595	100
Petroleum	6,873	11.8	51,483	88.2	58,356	100
Phillips	38,277	13.8	239,640	86.2	277,917	100
Pondera	49,839	20.2	196,656	79.8	246,495	100
Powder River	15,511	11.1	124,326	88.9	139,837	100
Powell	30,353	21.4	111,632	78.6	141,985	100
Prairie	13,426	15.3	74,516	84.7	87,942	100
Ravalli	68,056	23.9	215,888	76.1	283,944	100
Richland	64,890	23.5	211,495	76.5	276,385	100
Roosevelt	83,842	24.6	257,371	75.4	341,213	100
Rosebud	22,771	11.2	180,607	88.8	203,378	100
Sanders	33,090	18.2	148,696	81.8	181,786	100
Sheridan	43,979	19.1	186,053	80.9	230,032	100
Silver Bow	212,872	21.8	762,829	78.2	975,701	100
Stillwater	27,391	21.4	100,834	78.6	128,225	100
Sweetgrass	16,198	12.1	117,343	87.9	133,541	100
Teton	60,362	18.7	262,272	81.3	322,634	100
Toole	53,288	20.7	204,465	79.3	257,753	100
Treasure	9,047	15.0	51,433	85.0	60,480	100
Valley	79,500	18.9	342,217	81.1	421,717	100
Wheatland	13,108	14.0	80,320	86.0	93,428	100
Wibaux	14,114	18.1	63,942	81.9	78,056	100
Yellowstone	247,521	20.9	933,000	79.1	1,180,521	100
Total	\$2,992,628	19.1	\$11,975,748 2/	80.9	\$14,968,376	100

1/ Estimates based on values and levies reported in the 16th biennial report of the State Board of Equalization. Actually all figures would be somewhat larger as levies for city purposes are not included. City estimates would be difficult to establish as there is no reasonable method of arriving at the amount of personal property located within cities.

2/ This figure includes Livestock, \$3,778,392; Mining Machinery, \$311,631; Manufacturing Machinery, \$925,689; Drill Rigs, etc., \$236,057; Bank Stocks, \$669,875; Household Furniture, \$842,351; Farm Machinery, \$1,434,442; Other Machinery, \$294,876; Airplanes, \$14,906; Goods-Wares, \$2,230,807; Furniture-Fixtures, \$499,567; Solvent Credits, \$337,418; Agricultural Products, \$292,338; Phone Lines, \$1,890; Various Properties, \$105,509.

Table 61

STREET RECEIPTS AND EXPENDITURES FOR ALL INCORPORATED PLACES HAVING A POPULATION 0, to 1,000

Year	City Street Levies	Special Assessments	Special Levies	Total	Appropriation from general fund	Borrowing	Miscellaneous	Total
	(000)	(000)	(000)	(000)	(000)			
1937	\$ 33			\$ 33	\$ 16			\$ 49
1938	30	\$ 1		31	14	\$ 13		58
1939	32	1		33	21	16		70
1940	25	1		26	6	34		66
1941	27	11		38	9	5		52
1942	32	9		41	6			47
1943	32	8		40	3			43
1944	36	8		44	2	11		57
1945	44	9		53		9		62
1946	45	6	\$ 1	52			\$ 3	55
1947	62	6	3	71	8			79
1948	72	4	1	77	15		1	93
1949	79	4		83	15	7	2	107
1950	93	6	1	100	16		1	117
1951	121	17	1	139	9		2	150
1952	122	8		130	23	70	6	229
1953	137	19	1	157	21		7	185
1954	152	11	1	164	14		10	188
1955	140	12	1	153	12	60	4	229
Totals	\$1,314	\$141	\$10	\$1,465	\$210	\$225	\$32	\$1,936

Year	Construction	Maintenance	Total	EXPENDITURES		Debt Services	Non- Highway	Total
				Administration	Miscellaneous Expenditures			
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 8	\$ 33	\$ 41			\$ 4	\$ 8	\$ 53
1938	13	32	45			2	8	55
1939	16	42	58				10	68
1940	36	29	65				1	66
1941	12	33	45			9		54
1942	3	31	34			8		42
1943	1	25	26			8		34
1944	12	30	42			5		47
1945	8	35	43			9		52
1946		44	44			8		52
1947	10	74	84	\$ 1		4		89
1948	2	86	88			4		92
1949	6	78	84	3		4	3	94
1950	6	92	98	11		6	4	119
1951	30	92	122	12		1		135
1952	35	115	150	6		1	9	166
1953	55	118	173	14		19	17	223
1954	14	137	151	7		7	21	186
1955	52	110	162	21		11	16	210
Totals	\$319	\$1,236	\$1,555	\$75		\$110	\$97	\$1,837

Table 62

STREET RECEIPTS AND EXPENDITURES FOR ALL INCORPORATED PLACES HAVING A POPULATION 1,001 to 2,500

Year	City Street Levies	Special Assessments	Special Levies	Total	Appropriation from General Fund	Borrowing	Miscellaneous	Total
	(000)	(000)	(000)	(000)	(000)			
1937	81	7		88				88
1938	50	17		67	3			70
1939	81	18		99				99
1940	48	2		50	9	14		73
1941	58			58	12			70
1942	59	12		71	9	15		95
1943	49	10		59	5			64
1944	53	4		57				57
1945	51	19		70				70
1946	55	7	19	81			1	82
1947	75	18	20	113	3		1	117
1948	105	5	1	111	2		22	135
1949	131	11		142	12		3	157
1950	131	10		141	9		3	153
1951	168	13		181	10		1	192
1952	178	58		236	4	82	6	328
1953	185	64	9	258	6	34	7	305
1954	222	52	2	276	6		4	286
1955	211	37		248	21	15	8	292
Total	\$1,991	\$364	\$51	\$2,406	\$111	\$160	\$56	\$2,733

Year	Construction	Maintenance	Total	EXPENDITURES		Debt Service	Non-highway Disbursements	Total
				Administration	Miscellaneous Expenditures			
	(000)	(000)	(000)	(000)		(000)	(000)	(000)
1937	\$ 24	\$ 55	\$ 79	\$ 4		\$ 3	\$ 5	\$ 91
1938	14	55	69	3		2	7	81
1939	8	63	71	5		1	7	84
1940	9	44	53	3			1	57
1941	29	55	84					84
1942	20	57	77			9		86
1943	3	39	42			6		48
1944	1	51	52			5		57
1945		42	42			28		70
1946	1	61	62			10		72
1947	10	69	79			17		96
1948	8	120	128	12		5		145
1949	51	133	184	10		9	18	221
1950	17	136	153	11		3		167
1951	12	141	153	10		4		167
1952	5	155	160	17		101	9	287
1953	42	198	240	18		47	13	318
1954	15	200	215	14		43	18	290
1955	17	221	238	12		27	9	286
Total	\$286	\$1,895	\$2,181	\$119		\$320	\$87	\$2,707

Table 63

STREET RECEIPTS AND EXPENDITURES FOR ALL INCORPORATED PLACES HAVING A POPULATION 2,501 to 5,000

Year	City Street Levies	Special Assessments	Special Levies	Total	Appropriations from general fund	Borrowing	Miscellaneous and Unclassified	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 22	\$ 28		\$ 50	\$ 1	\$ 18		\$ 69
1938	27	41		68		36		104
1939	30	25		55				55
1940	58	37		95				95
1941	53	36		89		11		100
1942	65	45		110		42		152
1943	62	61		123		28		151
1944	87	44		131				131
1945	95	55		150		19		169
1946	80	45	\$14	139				139
1947	90	30	37	157	21		\$ 2	180
1948	111	15	1	127	11		3	141
1949	182	16		198	15		18	231
1950	142	10	2	154			8	162
1951	145	30		175	3	611	1	790
1952	155	136	2	293	8	294	10	605
1953	182	270	2	454	3	64	15	536
1954	198	152	1	351	3	19	11	384
1955	238	185	2	425	3	82	21	531
Totals	\$2,022	\$1,261	\$61	\$3,344	\$68	\$1,224	\$89	\$4,725

EXPENDITURES

Year	Construction	Maintenance	Total	Administration Miscellaneous Expenditures	Debt Service	Non-highway Disbursements	Total
	(000)	(000)	(000)	(000)	(000)		(000)
1937	\$ 18	\$ 17	\$ 35	\$ 3	\$ 28		\$ 66
1938	36	27	63	1	38		102
1939		23	23	2	30		55
1940		52	52	2	36		90
1941	11	53	64		35		99
1942	53	57	110		38		148
1943	38	58	96		51		147
1944	6	77	83		38		121
1945	24	81	105		39		144
1946	12	90	102		54		156
1947		140	140	1	25		166
1948	14	142	156	3	13		172
1949	51	133	184	10	9	\$18	221
1950	12	103	115	21	8		144
1951	12	141	153	10	4		167
1952	425	146	571	10	107	14	702
1953	331	167	498	18	209	6	731
1954	58	210	268	34	163	6	471
1955	110	237	347	19	192		558
Total	\$1,211	\$1,954	\$3,165	\$134	\$1,117	\$44	\$4,460

Table 64.

STREET RECEIPTS AND EXPENDITURES OF ALL INCORPORATED PLACES HAVING A POPULATION 5,001 to 10,000

Year	City Street Levies (000)	Special Assessments (000)	Special Levies (000)	Total (000)	Appropriations from general fund (000)	Borrowing (000)	Miscellaneous and Unclassified (000)	Total (000)
1937	\$ 83	\$ 158		\$ 241				\$ 241
1938	90	131		221		\$ 23		244
1939	101	142		243	\$ 10	17		270
1940	86	180		266		9		275
1941	92	206		298		81		379
1942	98	216		314		1		315
1943	71	167		238	3			241
1944	96	132		229				229
1945	96	125		221				221
1946	121	120	\$ 21	262				262
1947	149	103	25	277	3		\$ 7	287
1948	186	55	1	242	1		31	274
1949	149	118	23	290	66	7	13	376
1950	189	141	50	380	85	157	50	672
1951	265	275	33	573	76	823		1472
1952	209	343	13	565	100	59	15	739
1953	274	370		644	76	493	89	1302
1954	318	310		658	14	56	58	786
1955	262	288		550	14	197	64	825
Totals	\$2,965	\$3,581	\$166	\$6,712	\$448	\$1,923	\$327	\$9,410

EXPENDITURES

Year	Construction (000)	Maintenance (000)	Total (000)	Administration Miscellaneous Expenditures (000)	Debt Service (000)	Non-highway Disbursements (000)	Total (000)
1937		\$ 79	\$ 79	\$ 15	\$ 137	\$ 13	\$ 244
1938	\$ 23	87	110	2	122	8	242
1939	17	86	103	20	130	11	264
1940	30	79	109		161		270
1941	99	88	187		197		384
1942	18	100	118		193		311
1943	12	94	106		158		264
1944	21	88	109		112		221
1945	22	92	114		100		214
1946	23	125	148		94		242
1947	20	190	210		64		274
1948	35	185	220		53		273
1949	25	268	293	4	84	1	382
1950	176	324	500	28	101		629
1951	721	361	1082	23	193		1298
1952	36	351	387	23	269	30	709
1953	681	414	1095	38	287	11	1431
1954	127	393	520	27	252	25	824
1955	207	391	598	3	205	14	820
Totals	\$2,293	\$3,803	\$6,088	\$183	\$2,912	\$113	\$9,296

Table 65

STREET RECEIPTS AND EXPENDITURES FOR ALL INCORPORATED PLACES HAVING A POPULATION 10,001 to 25,000

Year	City Street Levies	Special Assessments	Total	Appropriations from general fund	User Taxes	Borrowing	Miscellaneous Unclassified	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 121	\$ 53	\$ 174				\$ 1	\$ 175
1938	134	45	179				2	181
1939	139	40	179				1	180
1940	131	30	161				1	162
1941	133	26	159					159
1942	144	25	169			\$ 6		175
1943	148	18	166			5		171
1944	127	13	140					140
1945	124	15	139			23		162
1946	169	12	181			6	3	190
1947	156	45	201	\$ 1		11	36	249
1948	309	29	338			195	9	542
1949	199	69	268	5	\$ 6	38	3	320
1950	217	72	289	3	9	6	14	321
1951	221	57	278	4	10			292
1952	234	36	270		8		4	282
1953	253	68	321		10	199	6	536
1954	247	90	337		11	181	5	534
1955	275	202	477		1	345	16	830
Totals	\$3,481	\$945	\$4,426	\$13	\$55	\$1,015	\$101	\$5,610

EXPENDITURES							
Year	Construction	Maintenance	Total	Administration Unclassified Expenditures	Debt Service	Non-Highway Disbursements	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937		\$ 104	\$ 104	\$ 17	\$ 58	\$ 3	\$ 182
1938		108	108	22	49	12	191
1939		114	114	9	40	8	171
1940	\$ 5	123	128		31	1	160
1941	6	130	136		26		162
1942	6	144	150		26		176
1943	5	126	131		17		148
1944		119	119		15		134
1945	39	112	151		11		162
1946	26	145	171		13		184
1947	39	175	214	5	27		246
1948	132	236	368	8	15		391
1949	188	216	404		50	2	456
1950	38	214	252	23	43		318
1951	17	224	241	2	32	5	280
1952	39	220	259	13	7	5	294
1953	211	245	456	20	26	5	507
1954	192	265	457	10	41	5	513
1955	331	294	625	35	161	22	843
Total	\$1,274	\$3,314	\$4,588	\$164	\$688	\$68	\$5,508

Table 66

STREET RECEIPTS AND EXPENDITURES FOR THE CITY OF BILLINGS

Year	City Street Levies	Special Assessments	Special Levies	Total	Appropriation from general fund	Borrowing	Miscellaneous and Unclassified	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1949	\$ 144	\$103		\$ 247		\$ 14	\$ 20	\$ 281
1950	215	80		295	\$ 9	54	12	370
1951	215	42		257	15	38	68	378
1952	140	119		259		51	160	479
1953	133	105		238		31	183	452
1954	151	90		241		223	172	636
1955	<u>96</u>	<u>167</u>		<u>263</u>		<u>77</u>	<u>324</u>	<u>664</u>
Total	\$1,094	\$706		\$1,800	\$24	\$488	\$948	\$3,260

EXPENDITURES

Year	Construction	Maintenance	Total	Administration Miscellaneous expenditures	Debt Service	Total
	(000)	(000)	(000)	(000)	(000)	(000)
1949	\$ 83	\$ 110	\$ 193	\$ 48	\$ 18	\$ 259
1950	71	155	226	70	24	320
1951	82	230	312	44	43	399
1952	121	302	423	39	38	500
1953	37	308	345	46	42	433
1954	189	301	490	42	76	608
1955	<u>173</u>	<u>355</u>	<u>528</u>	<u>87</u>	<u>91</u>	<u>706</u>
Total	\$756	\$1,761	\$2,517	\$376	\$332	\$3,225

Table 67

STREET RECEIPTS AND EXPENDITURES FOR THE CITY OF BUTTE

Year	City Street Levies	Special Assessments	Special Levies	Total	Appropriations from General Fund	User Taxes	Miscellaneous and Unclassified	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	29	24		103		10	5	118
1938	83	25		108		73	5	186
1939	103	28		131		44	4	179
1940	75			75	\$ 1	42	4	122
1941	75			75		45	6	126
1942	70			70		47	5	122
1943	75			75		43	4	122
1944	60			60		41	3	104
1945	62			62		31		93
1946	66			66		30		96
1947	57			57		36	1	94
1948	85			85		41	1	127
1949	110	36		146		43	1	190
1950	108	32	\$ 34	174	18	45		237
1951	75	62	32	169		58		227
1952	109	2	55	266		53	3	312
1953	106	4	91	200	1	55	2	264
1954	92	2	94	188	25	58		271
1955	131	1	86	218		51	5	274
Total	\$1,710	\$216	\$392	\$2,318	\$45	\$846	\$49	\$3,259

EXPENDITURES

Year	Construction	Maintenance	Total	Administration Miscellaneous Expenditures	Debt Service	Non-Highway Disbursements	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	\$ 34	\$ 44	\$ 78			\$ 84	\$ 162
1938	56	14	70	\$11		79	160
1939	88	8	96	16		83	195
1940	105	11	116			4	120
1941	41	65	106			5	111
1942	41	74	115			5	120
1943	53	65	118			4	122
1944	32	62	94			3	97
1945	34	58	92				92
1946	23	58	81	3			84
1947	39	62	100	3			103
1948	49	76	125	3			128
1949	47	131	178	2			180
1950	48	153	201	3			204
1951	60	150	210	2			212
1952	113	169	282	8	\$ 2		292
1953	9	185	194	4	3	54	255
1954	75	198	273	1	4		278
1955	77	225	302		1		293
Total	\$1,003	\$1,808	\$2,811	\$56	\$10	\$321	\$3,198

Table 68

STREET RECEIPTS AND EXPENDITURES FOR THE CITY OF GREAT FALLS

Year	City Street Levies	Special Assessments	Special Levies	Total	Appropriations from general fund	Federal funds	Borrowing	Miscellaneous and Unclassified	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937	57	35		\$ 92					\$ 92
1938	60	28		95					95
1939	60	36		83					83
1940	73	15		88	\$ 30				118
1941	87	8		95					95
1942	78	9		67					67
1943	50	15		74					74
1944	96	16		112					112
1945	63	3		66					66
1946	90	6		96				\$ 59	155
1947	107	9	\$133	249					249
1948	142	7		149	25			4	178
1949	158	3		161	41		\$181	83	466
1950	174	6	69	249			14	19	282
1951	260	9		269			192	63	524
1952	236	62		298	22	\$ 3	83	6	412
1953	232	73		305	12	17	27	5	366
1954	224	98		322		40	36	13	411
1955	233	53		286		21	8	17	332
Total	\$2,463	\$491	\$202	\$3,156	\$130	\$81	\$541	\$269	\$4,177

EXPENDITURES

Year	Construction	Maintenance	Total	Administration Miscellaneous Expenditures	Debt Service	Non-Highway Disbursements	Total
	(000)	(000)	(000)	(000)	(000)	(000)	(000)
1937		\$ 57	\$ 57		\$ 30		\$ 87
1938		66	66		31		97
1939		57	57	\$ 11	37		105
1940	\$ 30	71	101	1	17		119
1941	17	68	85		8		93
1942	2	60	62		6		68
1943		61	61		16		77
1944	3	76	99		15		114
1945		55	55		3		58
1946		65	65		6		100
1947		274	274		10	\$ 29	294
1948		175	175	7	7		189
1949	178	238	416	56	4	2	478
1950	8	199	207	40	11	5	263
1951	144	236	380	42	18		440
1952	73	201	274	14	111	2	401
1953	72	215	287	19	60	10	385
1954	87	224	311	34	85		430
1955	13	247	260	12	66		338
Total	\$427	\$2,665	\$3,292	\$236	\$550	\$48	\$4,126

Table 69

HIGHWAY USER FEES COLLECTED All States, 1954

State	Fuel Taxes	Registration Fees	Other Fees and Charges	Total	Vehicles Registered	Per Vehicle Collection
	(000)	(000)	(000)	(000)		
Alabama	\$ 45,070	\$ 5,210	\$ 3,503	\$ 53,783	915,398	\$58.75
Arizona	15,719	4,174	3,241	23,134	379,704	60.92
Arkansas	30,187	9,560	1,310	41,057	545,019	75.33
California	243,226	159,597	27,154	429,977	5,698,842	75.44
Colorado	27,774	4,863	5,479	38,116	682,325	55.86
Connecticut	24,865	9,494	4,926	39,285	867,256	45.29
Delaware	5,845	2,712	880	9,437	139,726	67.53
Florida	78,950	29,034	5,207	113,191	1,407,697	80.40
Georgia	58,283	6,524	536	65,343	1,133,528	57.64
Idaho	12,609	3,403	1,828	17,840	314,823	56.66
Illinois	114,504	63,712	7,273	185,489	3,087,792	60.07
Indiana	55,539	26,275	5,101	86,915	1,682,430	51.66
Iowa	40,976	36,110	2,100	79,186	1,143,540	69.24
Kansas	32,148	12,465	4,127	48,740	1,001,602	48.66
Kentucky	46,728	7,162	9,647	63,537	957,596	66.35
Louisiana	46,761	7,978	2,706	57,445	873,800	65.74
Maine	16,130	6,263	1,327	23,720	306,002	77.51
Maryland	39,419	11,884	11,281	62,584	871,005	71.85
Massachusetts	53,774	13,269	3,475	70,518	1,479,889	47.65
Michigan	89,540	52,742	5,767	148,049	2,847,745	51.98
Minnesota	43,798	28,817	1,517	74,132	1,306,491	56.74
Mississippi	35,712	8,118	966	44,796	584,530	76.63
Missouri	37,346	24,491	2,653	64,490	1,433,878	44.97
Montana	13,345	5,104	1,401	19,850	314,329	63.15
Nebraska	28,935	8,628	1,062	38,625	636,990	60.63
Nevada	5,227	931	1,793	7,951	115,182	69.02
New Hampshire	7,700	4,505	1,320	13,525	201,967	66.96
New Jersey	53,613	39,020	14,743	107,376	1,928,077	55.69
New Mexico	16,914	5,744	2,242	24,900	309,517	80.44
New York	118,424	92,389	26,716	237,529	4,392,875	54.07
North Carolina	79,999	25,079	2,120	107,198	1,304,252	82.19
North Dakota	8,525	6,379	810	15,714	299,685	52.43
Ohio	123,232	61,231	21,192	205,655	3,300,486	62.31
Oklahoma	46,908	24,331	3,244	74,483	963,423	77.31
Oregon	30,669	10,475	13,351	54,495	764,849	71.24
Pennsylvania	137,451	53,919	12,784	204,154	3,553,981	57.44
Rhode Island	8,333	4,703	1,373	14,409	294,072	48.99
South Carolina	40,403	5,572	1,997	47,972	719,706	66.65
South Dakota	10,875	6,699	2,249	19,823	314,636	63.00
Tennessee	61,483	13,142	2,825	77,450	1,118,185	69.26
Texas	115,251	64,708	23,852	203,811	3,505,599	58.12
Utah	12,537	3,140	824	16,501	306,646	53.81
Vermont	5,600	4,640	621	10,861	131,287	82.72
Virginia	57,602	15,378	3,898	76,878	1,153,113	66.66
Washington	48,779	26,362	5,010	80,151	1,085,158	73.86
West Virginia	20,791	11,827	4,733	37,351	513,409	72.75
Wisconsin	39,364	33,082	2,033	74,479	1,336,771	55.71
Wyoming	8,113	1,623	2,151	11,887	168,487	70.55
Dist. of Col.	10,783	1,757	3,567	16,107	195,563	82.36
	\$2,305,759	\$1,064,225	\$ 269,915	\$3,639,899	58,589,863	\$62.12

Source: Publications of the Bureau of Public Roads.

Table 70

MOTOR FUEL TAX RATES AND TAX COLLECTIONS
ALL STATES 1954-1955

State	Tax Rates, Dec. 31, 1955		1955 Net Collections	1955 Vehicles Registered	Per Vehicle Collection
	Gasoline (cents)	Special Fuels (cents)			
Alabama	7	7	\$ 54,954	1,041,241	\$52.78
Arizona	5	5	17,298	414,638	41.72
Arkansas	6.5	6.5	32,040	584,250	54.84
California	6	6 & 7	263,654	6,189,022	42.60
Colorado	6	6	30,195	737,408	40.95
Connecticut	6	6	32,194	921,229	34.95
Delaware	5	5	6,434	153,881	41.81
Florida	7	7	87,849	1,615,652	54.37
Georgia	6.5	6.5	65,843	1,239,918	53.10
Idaho	6	6	13,389	337,514	39.67
Illinois	5	5	125,249	3,268,398	38.32
Indiana	4	4	59,575	1,762,750	33.80
Iowa	6	6 & 7	47,986	1,194,864	40.16
Kansas	5	5	33,834	1,047,764	32.29
Kentucky	7	7	49,445	1,032,405	47.89
Louisiana	7	7	50,425	951,671	52.99
Maine	7	7	18,416	322,674	57.07
Maryland	6	6	42,654	938,295	45.46
Massachusetts	5	5	54,842	1,546,234	35.47
Michigan	6	6	114,816	3,114,101	36.87
Minnesota	5	5	46,694	1,364,863	34.21
Mississippi	7	8	37,665	636,544	59.17
Missouri	3	3	39,889	1,490,056	26.77
Montana	7	7 & 9	16,194	336,094	48.18
Nebraska	6	6	30,115	662,030	45.59
Nevada	5	6	6,096	123,668	49.29
New Hampshire	5	5	8,060	212,452	37.94
New Jersey	4	4	67,192	2,060,963	32.60
New Mexico	6	6	18,575	340,206	54.60
New York	4	4 & 6	123,063	4,642,728	26.51
North Carolina	7	7	87,059	1,437,177	60.58
North Dakota	6	6	11,481	308,599	37.20
Ohio	5	5	133,412	3,525,949	37.84
Oklahoma	6.5	6.5	49,775	1,025,788	48.52
Oregon	6	6	32,691	802,444	40.74
Pennsylvania	6	6	140,741	3,737,260	37.66
Rhode Island	4	4	9,057	308,148	29.39
South Carolina	7	7	42,959	782,187	54.92
South Dakota	5	5	10,651	325,214	32.75
Tennessee	7	7	67,431	1,168,295	57.72
Texas	5	5 & 6.5	132,093	3,868,982	34.14
Utah	5	5	13,657	336,157	40.63
Vermont	5.5	No Tax	6,215	136,307	45.59
Virginia	6	6	62,100	1,242,922	49.96
Washington	6.5	6.5	52,653	1,163,544	45.25
West Virginia	6	6	23,296	552,338	42.18
Wisconsin	6	6	52,645	1,385,931	37.98
Wyoming	5	4 & 5	8,394	173,589	48.35
Dist. of Col.	6	6	12,100	197,051	61.40
	5.35		\$2,543,045	62,761,395	\$40.52

Source: Publications of Bureau of Public Roads.

Table 71

**RECEIPTS FOR STATE ADMINISTERED HIGHWAYS
ALL STATES 1954**

State	Total Receipts	Population	Per Capita Receipts	State Administered Miles	Receipts Per Mile
	(000)	(000)			
Alabama	\$ 34,181	3,140	\$10.89	12,118	\$ 2,820.68
Arizona	22,304	1,023	21.80	3,978	5,606.84
Arkansas	42,811	1,916	22.34	10,085	4,245.02
California	306,342	12,904	23.74	13,767	22,251.91
Colorado	36,272	1,459	24.86	7,958	4,557.93
Connecticut	139,681	2,251	62.05	3,217	4,541.65
Delaware	24,730	373	66.30	3,948	6,263.93
Florida	85,340	3,636	23.47	12,298	6,939.34
Georgia	74,768	3,671	20.37	15,134	4,940.40
Idaho	20,054	620	32.35	4,746	4,225.45
Illinois	126,779	9,239	13.72	12,287	10,378.14
Indiana	332,536	4,276	77.77	10,657	31,203.53
Iowa	53,037	2,644	20.06	9,830	5,395.42
Kansas	201,842	2,038	99.04	9,989	20,206.43
Kentucky	108,230	3,020	35.84	17,621	61,421.03
Louisiana	155,229	2,987	51.97	15,036	10,323.82
Maine	30,571	930	32.87	11,199	2,729.80
Maryland	253,199	2,637	98.02	4,803	52,716.84
Massachusetts	371,787	5,000	74.36	2,290	162,352.40
Michigan	194,000	7,126	27.22	9,355	20,737.54
Minnesota	69,237	3,123	22.17	13,077	5,294.56
Mississippi	45,888	2,219	20.68	7,993	5,741.02
Missouri	84,231	4,191	20.10	22,505	3,742.77
Montana	27,655	635	43.55	9,408	2,939.52
Nebraska	29,128	1,372	21.23	9,904	2,941.03
Nevada	12,554	224	56.04	5,935	2,175.25
New Hampshire	25,802	533	48.41	3,946	6,538.77
New Jersey	273,821	5,312	51.55	2,523	108,529.92
New Mexico	29,697	793	37.45	11,293	2,629.68
New York	636,223	15,539	40.94	13,886	45,817.59
North Carolina	110,097	4,289	25.67	68,955	1,596.65
North Dakota	15,999	638	25.08	6,624	2,415.31
Ohio	177,773	8,655	20.54	18,417	9,652.66
Oklahoma	49,600	2,274	21.81	10,520	4,714.83
Oregon	45,122	1,656	27.25	8,091	5,576.81
Pennsylvania	488,834	10,854	45.04	44,875	10,893.24
Rhode Island	16,268	832	19.55	940	17,306.38
South Carolina	47,582	2,253	22.12	24,359	1,953.36
South Dakota	23,036	669	34.43	6,756	3,409.71
Tennessee	43,652	3,388	12.88	8,553	5,103.71
Texas	161,799	8,579	18.86	47,544	3,333.04
Utah	19,352	766	25.26	5,397	3,585.70
Vermont	10,502	387	27.14	2,023	5,191.30
Virginia	187,834	3,651	51.45	49,246	3,814.20
Washington	60,994	2,560	23.83	6,519	9,356.34
West Virginia	85,575	1,950	43.88	31,709	2,698.76
Wisconsin	49,487	3,602	13.74	11,393	4,343.63
Wyoming	16,133	316	51.05	4,956	3,255.25
	\$5,457,568	162,150	\$33.66	647,663	\$ 8,426.56

Source: Finance and Mileage figures from publication of Bureau of Public Roads.

Table 72

HIGHWAY USER TAXES AND PROPERTY TAXES ON TYPICAL VEHICLES IN PRIVATE OPERATION IN 11 WESTERN STATES

No. Vehicles and Taxes	Arizona	California	Colorado	Idaho	Montana	Nevada	New Mexico	Oregon	Utah	Washington	Wyoming
Highway User Fees¹											
1. Medium Passenger Car.....	\$ 40	\$ 83	\$ 51	\$ 61	\$ 61	\$ 49	\$ 69	\$ 53	\$ 41	\$ 82	\$ 41
2. Farm Stake Truck.....	59	108	48	63	53	61	67	61	63	77	43
2. Private Stake Truck.....	98	155	104	110	121	222	131	184	102	141	117
3. Van.....	169	276	183	283	211	329	227	319	180	267	215
4. Three Axle Combination (gas).....	507	709	1,341	1,114	660	856	657	1,347	605	763	826
5. Four Axle Combination (gas).....	879	1,266	2,618	2,115	1,270	1,318	1,106	2,610	1,030	1,402	1,424
6. Four Axle Combination (diesel).....	675	1,160	2,289	1,815	1,120	1,065	856	2,534	780	1,143	1,164
7. Five Axle Combination (diesel).....	1,009	1,749	3,496	2,735	1,805	1,594	1,281	3	1,125	1,824	1,812
8. Five Axle Combination (diesel) 3-unit.....	1,054	1,849	4,020	3,188	2,180	1,657	1,314	3	1,284	1,780	2,181
Property Taxes											
1. Medium Passenger Car.....	\$ 35	\$ 83	\$ 31	\$ 61	\$ 70	\$ 56	2	2	\$ 42	2	\$ 31
2. Farm Stake Truck.....	30	108	26	63	38	32	67	61	32	77	26
2. Private Stake Truck.....	30	155	27	110	61	32	131	184	32	141	27
3. Van.....	71	276	63	283	145	75	227	319	65	267	63
4. Three Axle Combination (gas).....	147	709	130	1,114	298	244	657	1,347	151	763	130
5. Four Axle Combination (gas).....	175	1,266	155	2,115	356	1,541	1,106	2,610	167	1,402	155
6. Four Axle Combination (diesel).....	256	1,160	227	1,815	522	1,420	856	2,534	273	1,143	227
7. Five Axle Combination (diesel).....	339	1,749	302	2,735	692	2,160	1,281	3	391	1,824	302
8. Five Axle Combination (diesel) 3-unit.....	404	1,849	359	3,188	823	2,330	1,314	3	477	1,780	359
Total Taxes and Fees											
1. Medium Passenger Car.....	\$ 75	\$ 83	\$ 82	\$ 61	\$ 131	\$ 105	\$ 69	\$ 53	\$ 83	\$ 82	\$ 72
2. Farm Stake Truck.....	89	108	74	63	91	93	67	61	95	77	69
2. Private Stake Truck.....	128	155	131	110	182	254	131	184	134	141	144
3. Van.....	240	276	246	283	356	404	227	319	245	267	278
4. Three Axle Combination (gas).....	654	709	1,471	1,114	958	1,100	657	1,347	756	763	956
5. Four Axle Combination (gas).....	1,054	1,266	2,773	2,115	1,626	1,541	1,106	2,610	1,197	1,402	1,579
6. Four Axle Combination (diesel).....	931	1,160	2,516	1,815	1,642	1,420	856	2,534	1,053	1,143	1,391
7. Five Axle Combination (diesel).....	1,348	1,749	3,798	2,735	2,497	2,160	1,281	3	1,516	1,824	2,114
8. Five Axle Combination (diesel) 3-unit.....	1,458	1,849	4,379	3,188	3,003	2,330	1,314	3	1,761	1,780	2,540

¹Includes registration fee, fuel taxes, special weight fees, weight mile fees, carrier taxes and fees, and other miscellaneous charges.

²Registration fees are in lieu of all property tax on motor vehicles in Idaho, New Mexico, and Oregon. In California and Washington a special excise tax paid at time of registration has many of the aspects of a property tax but has been included here as "other highway user fees."

³Not a legal vehicle in Oregon.

Source: Data Assembled by Bureau of Public Roads.

HISTORY OF REGISTRATION FEES - 1913-1955 *

I. Dealers Fees

- a. Motor Vehicle - currently
- | | |
|------------------------------|----------|
| 1. Two sets of Plates | \$ 30.00 |
| 2. Two to six sets (per set) | 5.00 |
| 3. Each Set over Six Sets | 2.00 |

History

- | | |
|--------------------------------|-------|
| 1. 1913 (Unconst.) | 10.00 |
| 2. 1917 For Six Sets of Plates | 50.00 |
| 3. 1921 | 75.00 |
| 4. 1929 Same as Current Fees | |

- b. Motorcycles, Trailers and House Trailers
- | | |
|------------------------------|-------|
| Currently | 15.00 |
| History | |
| 1. 1913 (Unconst.) | 10.00 |
| 2. 1917 | 15.00 |
| 3. 1921 | 22.50 |
| 4. 1933 Same as Current Fees | |

c. Dealers in Second Hand Vehicles

- | | |
|--|------|
| Currently - Regular Fees of Motor Vehicle
dealers, plus | 5.00 |
| History - Enacted in 1925 | |

- d. Automobile Accessories (Except Automobile Dealers) 10.00
- History
1. Enacted in 1921.

- e. Transfer of Dealer Certificate 1.00

II Motor Vehicles (Other Than Trucks)

- a. Currently
- | | |
|----------------------|-------|
| 1. Under 2850 pounds | 5.00 |
| 2. Over 2850 pounds | 10.00 |

History

- | | |
|--|------|
| 1. 1913 | |
| (a) Vehicles having less than 4 Wheels | 5.00 |

* For current registration fees see Revised Codes of Montana 1947, Title 53, Chapter 1, p. 973. The history and disposition of registration fees are covered in Chapter IV, p. 79 of this report

(b) Vehicles having Four or More Wheels:		
(1)	Rated up to 20 H. P.	\$ 10.00
(2)	20 H. P. to 30 H. P.	15.00
(3)	Over 30 H. P.	20.00
2.	1917 (Based on Horsepower)	
(a)	Vehicles not Exceeding 23 H. P.	5.00
(b)	23 H. P. to 50 H. P.	10.00
(c)	Exceeding 50 H. P.	15.00
3.	1921	
(a)	Vehicles Not Exceeding 23 H. P.	7.50
(b)	23 H. P. to 37 H. P.	15.00
(c)	Exceeding 37 H. P.	22.50
4.	1929 Basis Changed from H. P. to Weight	
(a)	Under 2750 pounds	10.00
(b)	Over 2750 pounds and less than 4500 pounds	15.00
(c)	Over 4500 pounds	25.00
	(1) Based on Manufacturers certified weights	
5.	1933	
(a)	Under 2850 pounds	5.00
(b)	Over 2850 pounds	10.00
	(1) The 4500 pounds class was eliminated and the fees were cut in the other two classes after they were changed to 2850 from 2750 pounds	
	(2) This classification and fees are still in effect today	
III	<u>Electrically Driven Passenger Vehicles</u>	
a.	Currently	10.00
	History	
1.	1921	15.00
2.	1933	10.00
IV	<u>All Motorcycles</u>	
a.	Currently	2.00
	History	
1.	1913 (Vehicles having Less than four wheels	5.00
2.	1917 (Vehicles under 23 H. P.)	5.00
3.	1921 " " " "	7.50
4.	1929 Motorcycles	4.00
5.	1933	2.00
	(a) (In Effect Today)	

b.	Bicycles with Motor Attachments	
1.	Currently	1.00
	History	
(a)	1929	1.50
(b)	1933	1.00

V Tractors and/or Trucks

a.	Currently	10.00
----	-----------	-------

1. Busses classed as Motor Trucks (1929)

b. History:

1.	1917	
(a)	Under one ton capacity	5.00
(b)	Over one ton and under two	15.00
(c)	Over two tons and under three	25.00
(d)	Over three ton capacity	40.00

2.	1921	
(a)	Under one ton capacity	10.00
(b)	Over one and under two ton capacity	22.50
(c)	Over two and under three ton capacity	37.50
(d)	Over three ton capacity	60.00

3.	1923 - Same as 1921, except:	
(a)	Trucks over 3 ton capacity but not over 5 ton capacity	60.00
(b)	Trucks over 5 ton capacity	200.00

4.	1927 - Same as 1923, except:	
(a)	Trucks under $\frac{1}{2}$ ton capacity	7.50
(b)	Trucks over $\frac{1}{2}$ ton but under one ton	10.00

5.	1929 - Same as 1927, except:	
(a)	Trucks not over $1\frac{1}{2}$ ton capacity	16.00
(b)	Over $1\frac{1}{2}$ tons, but not over two tons	22.50

6.	1933 - Same as 1929, except:	
(a)	Trucks 1 ton or under	5.00
(b)	Trucks 1 to $1\frac{1}{2}$ tons	10.00

7.	1937 - Same as 1933, except:	
(a)	Tractors and/or Trucks of 5 tons and over	200.00
(1)	Provided that this does not include farm tractors used on farms or tractors used solely in logging operations, but only such tractors as are a part of a unit to haul over the highways.	

8. 1951
 (a) Tractors and/or Trucks 10.00

VI Trailers and Semi-Trailers

- a. Currently
- (1) Trailers under 2,500 pounds and house trailers of all weights 2.00
 - (2) Over 2,500 pounds up to 6,000 pounds 5.00
 - (3) Over 6,000 pounds 10.00
- b. History
- (1) 1929 Trailers or Semi-trailers, 1½ ton capacity or over 5.00
 - (2) 1933
 - (a) Over 1,000 pounds and not over 1 ton 2.00
 - (b) Over 1 ton 5.00
 - (3) 1937
 - (a) Up to 1 ton 2.00
 - (b) Over 1 ton and less than 2 tons 15.00
 - (c) Over 2 tons but less than 3 tons 20.00
 - (d) Over 3 tons but less than 4 tons 25.00
 - (e) Over 4 tons but less than 5 tons 30.00
 - (f) Over 5 tons 200.00
 - (Except Farmers) 5.00
 - (Except Logging, Oil and Gas Machinery and Bridge and Road Machinery, Etc.) 15.00
 - (4) 1951 - Trailers and Semi-Trailers 10.00
 - (5) 1953 - Same as current fees

VII Trailers with Special Fees

- a. Trailers used exclusively in the transportation of logs in the forest or in the transportation of oil and gas well machinery, road machinery and bridge material exclusively, and trailers used exclusively for the transportation of road machinery and bridge materials regardless of size or capacity 15.00
- b. (1) 1937
- (a) Proviso as to trailers owned by farmers 5 ton capacity or more 5.00
 - (b) Trailers for logs and road, oil & gas machinery 15.00

